



Social Security Act 1998

1998 CHAPTER 14

PART II

CONTRIBUTIONS

Amendments of Administration Act

63 Recovery of contributions etc

After section 121 of the Administration Act there shall be inserted the following sections—

“121A Recovery of contributions etc. in England and Wales

- (1) If—
 - (a) a person is served at any time with a copy of a certificate under section 118(1) above; and
 - (b) he neglects or refuses to pay the contributions, interest or penalty to which the certificate relates within 30 days of that time,an authorised officer may distrain upon the goods and chattels of that person (“the person in default”).
- (2) For the purpose of levying any such distress, a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that the conditions in subsection (1) above are fulfilled, may issue a warrant in writing authorising the authorised officer to enter in the daytime, by force if necessary, any premises to which this section applies, calling on the assistance of any constable.
- (3) Every such constable shall, when so required, assist the authorised officer in the execution of the warrant and in levying the distress in the premises.
- (4) A warrant to enter premises by force shall be executed by the authorised officer, or under his direction and in his presence.

Status: Point in time view as at 02/07/2001.

Changes to legislation: Social Security Act 1998, Section 63 is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (5) A distress levied by the authorised officer shall be kept for five days, and any costs or charges shall be borne by the person in default.
- (6) If the person in default does not pay the sum due, together with the costs and charges, the distress shall be appraised by one or more independent persons appointed by the authorised officer, and shall be sold by public auction by the authorised officer for payment of the sum due and all costs and charges.
- (7) Any surplus arising from the distress, after the deduction of the costs and charges and of the sum due, shall be paid to the owner of the goods distrained.
- (8) Regulations may make provision with respect to—
 - (a) the fees chargeable on or in connection with the levying of distress; and
 - (b) the costs and charges recoverable where distress has been levied.
- (9) In this section “authorised officer” means an officer of the Secretary of State authorised by him for the purposes of this section.
- (10) The premises to which this section applies are premises where an authorised officer has reasonable grounds for believing that—
 - (a) any persons are employed; or
 - (b) a trade or business is being carried on;
 but this section does not apply to a private dwelling-house unless an authorised officer has reasonable grounds for believing that a trade or business is being carried on from the dwelling-house and that the trade or business is not also being carried on from premises other than a dwelling-house.

121B Recovery of contributions etc. in Scotland

- (1) Where any contributions, interest or penalty remains unpaid 30 days after the service of a certificate under section 118(1) above, an authorised officer may apply to the sheriff for the grant of a summary warrant authorising the recovery of the amount remaining unpaid by any of the following diligences—
 - (a) a pouncing and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.
- (2) An application under subsection (1) above shall be accompanied by—
 - (a) a copy of the certificate served under section 118(1) above; and
 - (b) a certificate by the authorised officer—
 - (i) stating that the certificate was served on the person specified in the application;
 - (ii) stating that the amount specified in the certificate, or any part of that amount, remains unpaid at the date of the application.
- (3) A summary warrant granted on an application under subsection (1) above shall be in such form as may be prescribed by Act of Sederunt.
- (4) Subject to subsection (5) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of pouncing and sale), the sheriff officer’s fees, together with the outlays necessarily incurred

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by him, in connection with the execution of a summary warrant granted on an application under subsection (1) above shall be chargeable against the debtor.

- (5) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Secretary of State, for sums paid to him by the debtor in respect of the amount owing.
- (6) In this section “authorised officer” means an officer of the Secretary of State authorised by him for the purposes of this section.”

Commencement Information

- II** S. 63 in force at 4.3.1999 for specified purposes and 6.4.1999 in so far as not already in force by S.I. 1999/526, art. 2(1)(2)(f)

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