

## SCHEDULES

### SCHEDULE 4

#### RECOVERY OF CONTRIBUTIONS WHERE INCOME TAX RECOVERY PROVISIONS NOT APPLICABLE

##### *County courts*

- 3 (1) Without prejudice to any other remedy, any sum which is due by way of contributions or by way of interest or penalty in respect of contributions may—
- (a) in England and Wales, and
  - (b) in Northern Ireland, where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980,
- be sued for and recovered from the person liable as a debt due to the Crown by proceedings in a county court commenced in the name of an authorised officer.
- (2) An authorised officer may conduct any proceedings under this paragraph before a county court in England and Wales, although not a barrister or solicitor.
- (3) In this paragraph as it applies in Northern Ireland, “county court” means a county court held for a division under the County Courts (Northern Ireland) Order 1980.
- (4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph, and Part III of the County Courts (Northern Ireland) Order 1980 (general civil jurisdiction) shall apply for the purposes of this paragraph in Northern Ireland.