
Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 4

RECOVERY OF CONTRIBUTIONS WHERE INCOME TAX RECOVERY PROVISIONS NOT APPLICABLE

General

- 5 (1) Proceedings may be brought for the recovery of the total amount of Class 1 or Class 1A contributions which an employer has become liable to pay on a particular date and any sum due by way of interest or penalty in respect of those contributions without distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question; and for the purposes of proceedings under any of paragraphs 2 to 4 above that total amount shall be one cause of action or one matter of complaint.
- (2) Nothing in sub-paragraph (1) above shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of Class 1 or Class 1A contributions which the employer is liable to pay.

Commencement Information

- II** Sch. 4 para. 5 wholly in force at 6.4.1999; Sch. 4 para. 5 not in force at Royal Assent see s. 28(3); Sch. 4 para. 5 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

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