

SCHEDULES

FIFTH SCHEDULE

Section 30.

SUPPLEMENTARY PROVISIONS AS TO SURCHARGES ON EMPLOYERS

- 1 Subject to the following provisions of this Schedule, the relevant statutory provisions relating to national insurance shall have effect (for the purposes of the National Insurance Acts as; well as for the purposes of this Act) as if—
 - (a) any surcharge under section thirty of this Act (hereinafter referred to as a surcharge) which an employer is liable to pay in respect of a person for a contribution week, and
 - (b) the National Insurance and Health Service contributions payable by that employer for that week in respect of that person,together constituted one combined contribution payable by him under those Acts in respect of that person for that week.
- 2 Nothing in this Schedule shall be construed—
 - (a) as excepting any person who pays, or is liable to pay, contributions, or as conferring any power to except any such person, from liability to pay surcharges; or
 - (b) as conferring any power to modify the rates of surcharges in relation to any class of persons.
- 3 The relevant statutory provisions relating to national insurance, so far as they relate to the recovery of sums due to the National Insurance Fund, shall apply in relation to the recovery of any amounts due by way of surcharge as they apply in relation to the recovery of such sums.
- 4 References in any enactment, other than one contained in the National Insurance Acts or the enactments relating to income tax, to contributions or to sums due or payable into the National Insurance Fund shall be construed as including references to surcharges.
- 5 In this Schedule references to the relevant statutory provisions relating to national insurance are references to—
 - (a) all the provisions of the National Insurance Acts, except subsection (1) of section thirty-five of the National Insurance Act, 1946 (payment of contributions into National Insurance Fund) and the National Insurance Act, 1959, and
 - (b) except in so far as may be provided by any Order in Council or regulations made under the National Insurance Acts after the passing of this Act, all Orders in Council and regulations made thereunder, whether before or after the passing of this Act.