
STATUTORY INSTRUMENTS

1991 No. 1935

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 5) Regulations 1991**

<i>Made</i>	- - - -	<i>27th August 1991</i>
<i>Laid before Parliament</i>		<i>30th August 1991</i>
<i>Coming into force</i>	- -	<i>22nd September 1991</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of powers conferred by sections 7A(6), 9(9) and 166(2) and (3) of, and Schedule 20 to, the Social Security Act 1975(1), section 54(1) of the Social Security Act 1986(2) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(3), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 5) Regulations 1991 and shall come into force on 22nd September 1991.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(4).

Amendment of regulation 43B of the principal Regulations

2. In regulation 43B(2) of the principal Regulations (Class 2 contributions paid late in accordance with a payment undertaking)(5)–

- (a) in sub-paragraph (b), for the words “the weekly rate applicable at the time when the undertaking was entered into” there shall be substituted the words “the highest weekly rate of such a contribution in the period beginning with the contribution week in respect

(1) 1975 c. 14. Section 7A was inserted by the Health and Social Security Act 1984 (c. 48), section 17(2). Schedule 20 is cited because of the meaning ascribed to the word

(2) 1986 c. 50.

(3) See the Social Security Act 1986 (c. 50), section 61(1)(b) and (10). The Social Security Act 1989 (c. 24), Schedule 8, paragraph 12(4) added a definition of to section 61(10) of the Social Security Act 1986.

(4) S.I.1979/591.

(5) Regulation 43B was inserted by S.I. 1985/397 and amended by S.I. 1985/1398.

of which the contribution is paid and ending with the day on which the undertaking was entered into”; and

- (b) in sub-paragraph (c), for the words “the weekly rate of such a contribution” to the end of that sub-paragraph there shall be substituted the words

“the highest weekly rate of such a contribution—

- (i) where the contribution is paid in accordance with a further undertaking, in the period beginning with the contribution week in respect of which the contribution is paid and ending with the day on which the further undertaking was entered into, or
- (ii) where the contribution is paid otherwise than in accordance with a further undertaking, in the period beginning with the contribution week in respect of which the contribution is paid and ending with the day on which it is paid.”.

Revocation of regulation 79 of the principal Regulations

3. Regulation 79 of the principal Regulations (application of provisions of Part VII of the principal Regulations where a husband is liable to pay a Class 4 contribution in respect of the profits or gains of his wife) is hereby revoked.

Amendment of regulation 132 of the principal Regulations

4. In regulation 132 of the principal Regulations (breach of regulations) for the sums “£200” and “£20”(6) there shall be substituted respectively the words “level 3 on the standard scale” and the sum “£40”.

Savings

5. Regulation 4 of these Regulations shall have effect only in relation to—
- (a) an offence which is committed after 21st September 1991, in the case of an offence of contravening, or failing to comply with, any requirement of the principal Regulations in respect of which no special penalty is provided;
 - (b) such part of an offence as occurs after 21st September 1991, in the case of an offence of continuing the contravention of, or failure to comply with, any requirement of the principal Regulations in respect of which no special penalty is provided.

Signed by authority of the Secretary of State for Social Security.

23rd August 1991

Ann Widdecombe
Parliamentary Under-Secretary of State,
Department of Social Security

(6) These sums were substituted by S.I. 1983/53.

The Commissioners of Inland Revenue hereby concur

27th August 1991

T. J. Painter
S. C. T. Matheson
Two of the Commissioners of Inland Revenue

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 amends regulation 43B(2) of the principal Regulations, which makes provision for the amount of a Class 2 contribution which is paid late in accordance with an undertaking. The amendment provides that, where the undertaking was entered into later than the year immediately following the contribution year, the amount of the weekly rate in the period beginning with the contribution week in respect of which it is paid and ending with the date of the undertaking; or, if it is not paid in accordance with an undertaking, the highest weekly rate in the period ending with the date of payment.

Regulation 3 revokes regulation 79 of the principal Regulations relating to provisions which apply where a husband is liable for his wife’s Class 4 contributions. The revocation is consequent upon the abolition of joint taxation of husband and wife by the Finance Act 1988 (c. 39) and the consequential repeal of paragraph 4 of Schedule 2 to the Social Security Act 1975 by that Act.

Regulation 4 amends regulation 132 of the principal Regulations. It increases from £200 to level 3 on the standard scale (currently £400) the maximum penalty on summary conviction of an offence of contravening, or failing to comply with, any requirement of the principal Regulations for which no special penalty is provided. Where the offence consists of continuing the contravention or failure after conviction, it increases from £20 to £40 the maximum penalty for each day on which the offence is continued.

Regulation 5 provides that the increased penalties apply only to an offence committed after 21st September 1991 and to that part of a continuing offence which occurs after that date.