

---

STATUTORY INSTRUMENTS

---

**1992 No. 97**

**The Social Security (Contributions)  
Amendment Regulations 1992**

**Substitution of Regulation 28 in Schedule 1**

**18.** For Regulation 28 in Schedule 1 (recovery of earnings-related contributions)<sup>(1)</sup> there shall be substituted the following Regulation—

**“Recovery of earnings-related contributions or Class 1A contributions**

**28.**—(1) The provisions of the Income Tax Acts and of any Regulations under section 203 (pay as you earn) of the Income and Corporation Taxes Act 1988<sup>(2)</sup> relating to the recovery of tax shall apply to the recovery of—

- (a) any amount of earnings-related contributions which an employer is liable to pay to the Collector for any income tax period in accordance with Regulation 26 or 26 A, or which he is deemed to be liable to pay to the Collector for any income tax period under Regulation 27 A, or
- (b) any amount of Class 1 A contributions which an employer is liable to pay to the Collector in respect of any year in accordance with Regulation 26 C (1) or (2) or which he is deemed to be liable to pay to the Collector in respect of any year under Regulation 27 B, as if each of those amounts had been tax charged by way of an assessment on the employer under Schedule E:

Provided that, in the application to any proceedings taken by virtue of this Regulation of any such provisions limiting the amount which is recoverable in those proceedings, there shall be disregarded any amount of tax which may by virtue of the following paragraph be included as part of the cause of action or matter of complaint in those proceedings.

- (a) earnings-related contributions which the employer is liable to pay to the Collector for any income tax period, or
- (b) Class 1 A contributions which the employer is liable to pay to the Collector in respect of any year, or
- (c) both of those classes of contributions as specified in sub-paragraphs (a) and (b) of this paragraph, or
- (d) any of the contributions as specified in sub-paragraph (a), (b) or (c) of this paragraph in addition to any tax which the employer is liable to pay to the Collector for any income tax period,

without specifying the respective amounts of those contributions and of tax or 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 section 66 of the Taxes Management Act 1970<sup>(3)</sup> (including proceedings under that section as applied

---

<sup>(1)</sup> Regulation 28 was amended by regulation 4 of S.I. 1985/396 and by regulation 2(6) of S.I. 1991/1632.

<sup>(2)</sup> 1988 c. 1.

<sup>(3)</sup> 1970 c. 9.

---

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

---

by the provisions of this Regulation) and for the purposes of summary proceedings (including in Scotland proceedings in the sheriff court or in the sheriff's small debt court), the said total amount shall, subject to the provisions of the proviso to paragraph (1) of this Regulation, be one cause of action or one matter of complaint; but nothing in this paragraph shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of earnings-related contributions, Class 1A contributions and of tax which the employer is liable to pay to the Collector for any income tax period in respect of his several employees, or, in the case of Class 1A contributions, in respect of any year in which any cars were made available to his several employees.”.