
STATUTORY INSTRUMENTS

2000 No. 2208

**The Social Security (Contributions) (Amendment
No. 8) (Northern Ireland) Regulations 2000**

Amendment of regulation 47D of the principal Regulations

12.—(1) Regulation 47D of the principal Regulations (employer failing to pay a direct payment Class 1A contribution) shall be amended as follows.

(2) In the heading and in paragraph (1)(a) the words “direct payment” shall be omitted.

(3) After paragraph (2) there shall be added the following paragraphs—

“(3) Upon receipt of a return made by an employer under paragraph (1) of this regulation, the Inland Revenue may prepare a certificate showing the amount of a Class 1A contribution which the employer is liable to pay to them for the year in question.

(4) The production of the return made by the employer under paragraph (1) of this regulation and of the certificate of the Inland Revenue under paragraph (3) of this regulation shall be sufficient evidence that the amount shown in the certificate is the amount of a Class 1A contribution which the employer is liable to pay to the Inland Revenue in respect of the year in question.

(5) Any document purporting to be a certificate under paragraph (3) of this regulation shall be deemed to be such a certificate until the contrary is proved.”