
STATUTORY INSTRUMENTS

2000 No. 2208

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

Insertion of regulations 47L and 47M in the principal Regulations

20. After regulation 47K of the principal Regulations there shall be inserted the following regulations—

“Application of the Management Act to penalties for failure to make a return and incorrect returns

47L.—(1) Section 100(1) of the Management Act (determination of penalties by officer of Board) shall apply with any necessary modifications in relation to the determination of any penalty under regulation 47K of these Regulations as it applies to the determination of a penalty under the Taxes Acts.

(2) Section 100D(2) of the Management Act (penalty proceedings before court) shall apply with any necessary modifications in relation to any proceedings for a penalty under regulation 47K of these Regulations as it applies in relation to proceedings for a penalty under the Taxes Acts.

(3) Section 104 of the Management Act (saving for criminal proceedings) shall apply with any necessary modifications in relation to the provisions of regulation 47K of these Regulations as it applies in relation to the provisions of the Taxes Acts.

(4) Section 105(3) of the Management Act (evidence in cases of fraudulent conduct) shall apply with any necessary modifications in relation to any proceedings for a penalty under regulation 47K of these Regulations, or on appeal against the determination of such a penalty, as it applies in relation to any proceedings for a penalty, or on appeal against the determination of a penalty, under the Management Act.

(5) In this regulation—

“the Management Act” means the Taxes Management Act 1970(4);

“the Taxes Acts” has the same meaning as in section 118(1)(5) of the Management Act (interpretation).

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- (1) Sections 100 to 100D were substituted for section 100 by section 167 of the Finance Act 1989. Section 100 was amended by paragraph 3(2) of Schedule 11 to the Finance Act 1990 (c. 29), paragraph 14 of Schedule 1, and Part I of Schedule 2, to the General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I.1994/1813), and paragraph 38 of Schedule 19 to the Finance Act 1998 (c. 36).
- (2) Section 100D was amended by the Transfer of Functions (Lord Advocate and Advocate General for Scotland) Order 1999, S.I. 1999/679, Article 2 and the Schedule.
- (3) Section 105 was amended by sections 149(5) and 168(5) of the Finance Act 1989.
- (4) 1970 c. 9.
- (5) The definition of “the Taxes Acts” in section 118(1) was amended by paragraph 32(d) of Schedule 8 to the Development Land Tax Act 1976 (c. 24), Schedule 31 to the Income and Corporation Taxes Act 1988 (c. 1), and paragraph 2(1) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12).

Set-off of Class 1A contribution falling to be repaid against earnings-related contributions

47M.—(1) In the circumstances prescribed by paragraph (2) of this regulation, an amount in respect of a Class 1A contribution that falls to be repaid in accordance with these Regulations may be set off to the extent prescribed by paragraph (3) of this regulation against liabilities under these Regulations.

(2) The circumstances prescribed by this paragraph are where an employer has paid to the Inland Revenue in accordance with regulations 47 to 47L of these Regulations an amount in respect of Class 1A contributions which he was not liable to pay.

(3) The extent prescribed by this paragraph is that the employer shall be entitled to deduct the amount in respect of Class 1A contributions which he was not liable to pay from any payment in respect of secondary earnings-related contributions which he is subsequently liable to pay to a Collector under Regulation 26 of 26A(6) of Schedule 1 to these Regulations for any income tax period in the same year.

(4) In this regulations “Collector”, “income tax period” and “year” have the same meanings as in Regulation 2(1)(7) of Schedule 1 to these Regulations.”

(6) Regulations 26, 26A and 26B were substituted for regulation 26 by [S.R. 1991 No. 310](#), regulation 2(3). Regulation 26 as substituted was amended by [S.R. 1996 No. 30](#), regulation 13(3). Regulation 26A was amended by [S.R. 1996 No. 30](#), regulation 13(4), and [S.R. 1999 No. 151](#), regulation 3.

(7) In Regulation 2(1), the definition of “income tax period” was inserted by [S.R. 1991 No. 310](#), regulation 2(2).