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STATUTORY INSTRUMENTS

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**2000 No. 2208**

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

**Amendment of Regulation 27 of Schedule 1**

**27.**—(1) Regulation 27(1) of Schedule 1 (employer failing to pay earnings-related contributions or Class 1A contributions) shall be amended as follows.

(2) In the heading the words “or Class 1A contributions” shall be omitted.

(3) Paragraph (2A) shall be omitted.

(4) For paragraph (3) there shall be substituted the following paragraph—

“(3) If the Collector is not satisfied that an amount of earnings-related contributions paid to him by the employer under Regulation 26 or 26A for any income tax period is the full amount which the employer is liable to pay to him, the Collector may give a notice under paragraph (1) of this Regulation notwithstanding such payment.”

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(1) Regulation 27 was substituted by S.R. 1990 No. 110, regulation 2(2), and amended by S.R. 1991 No. 310, regulation 2(4), S.R. 1992 No. 41, regulation 10(8), S.R. 1992 No. 280, regulation 3(8), and S.R. 1996 No. 433, regulation 7(4)(a).