
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 9

SPECIAL CLASSES OF EARNERS

Case B—

Continental Shelf ^{F1}

^{F1}Continental shelf workers: provisions relating to certificates

^{F1}UKCS oil field licensee certificate

114C.—(1) Where a UKCS continental shelf workers certificate holder has notified HMRC that the employer intends to supply continental shelf workers to an oil field licensee an officer of Revenue and Customs must issue a UKCS oil field licensee certificate to the oil field licensee.

(2) The UKCS oil field licensee certificate must include—

- (a) the name of the oil field licensee;
- (b) the registered office of that oil field licensee;
- (c) the oil field licence number;
- (d) the name of the UKCS continental shelf workers certificate holder;
- (e) the date on which it is issued; and
- (f) a description of the continental shelf workers to whom it applies.

(3) Where a UKCS oil field licensee certificate is in force the holder of that certificate is not liable to pay any contributions in respect of any continental shelf worker of a description set out in the certificate.

(4) If a UKCS continental shelf workers certificate is cancelled by an officer of Revenue and Customs that officer must also, by notice in writing, cancel the UKCS oil field licensee certificate.

(5) A notice under paragraph (4) must—

- (a) be sent on the same day as the notice cancelling the UKCS continental shelf workers certificate;
- (b) specify the date of cancellation of the UKCS oil field licensee certificate; and
- (c) notify the oil field licensee that it is liable to meet its obligations as a secondary contributor.

(6) The date of cancellation of the UKCS oil field licensee certificate must be the same date as that specified in the UKCS continental shelf workers certificate cancellation notice.]

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 114C. (See end of Document for details)

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Textual Amendments

- F1** Regs. 114A-114D inserted (E.W.S.) (6.4.2014) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2014 \(S.I. 2014/572\)](#), regs. 1, **2(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 114C.