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STATUTORY INSTRUMENTS

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**2001 No. 1004**

**The Social Security (Contributions) Regulations 2001**

**PART 10**

**MISCELLANEOUS PROVISIONS**

**[<sup>F1</sup>Decisions taken by officers of the Inland Revenue in respect of contributions which are prescribed for the purposes of section 8(1)(m) of the Transfer Act**

**155A.**—(1) For the purposes of section 8(1)(m) of the Transfer Act the decisions specified in paragraphs (2) to (5) are prescribed.

(2) The decisions specified in this paragraph are—

- (a) whether a notice should be given under regulation 3(2B) and, if so, the terms of such a notice;
- (b) whether a notice given under regulation 3(2B) should cease to have effect;
- (c) whether a direction should be given under regulation 31 and, if so, the terms of the direction;
- (d) whether the condition in regulation 50(2) is satisfied;
- (e) whether a late application under [<sup>F2</sup>regulation 52(8)] for the refund of a contribution should be admitted;

<sup>F3</sup>(f) .....

- (g) whether a late application under regulation 55(3) for the repayment of a Class 1A contribution should be admitted;
- (h) whether, in a case where the secondary contributor has failed to pay a primary Class 1 contribution on behalf of the primary contributor, that failure was with the consent or connivance of the primary contributor or attributable to any negligence on the part of the primary contributor, as mentioned in regulation 60;
- (i) whether the condition in regulation 61(2) is satisfied;
- (j) whether, in the case of a Class 2 contribution remaining unpaid by the due date, the reason for the non-payment is the contributor's ignorance or error, and, if so, whether that ignorance or error was due to his failure to exercise due care and diligence, as mentioned in regulation 65(2);
- (k) whether the reason for a contributor's failure to pay a Class 3 contribution within the period prescribed for its payment is his ignorance or error, and, if so, whether that ignorance or error was due to his failure to exercise due care and diligence, as mentioned in regulation 65(3);
- (l) whether the reason for a contributor's failure to pay a Class 3 contribution falling to be computed under section 13(6) of the Act and which remains unpaid after the end of the second year following the contribution year, is his ignorance or error and if so whether that

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ignorance or error was due to his failure to exercise due care and diligence, as mentioned in regulation 65(4); and

- (m) whether a late application under regulation 110(3) for the return of a special Class 4 contribution should be admitted.

(3) The decisions specified in this paragraph are—

- (a) whether a contribution (other than a Class 4 contribution) has been paid in error as mentioned in [<sup>F4</sup>regulation 52(1)]; and
- (b) whether there has been a payment of contributions in excess of the amount specified in regulation 21, as mentioned in [<sup>F5</sup>regulation 52A(1)],

to the extent that they are not decisions falling within section 8(1)(c) or (d) (decisions as to liability and entitlement to pay contributions) of the Transfer Act.

(4) The decisions specified in this paragraph are—

- (a) whether the delay in making payment of a contribution, payable by an employer on behalf of an insured person, was neither with the consent or connivance of the insured person nor attributable to any negligence on the part of the insured person, as mentioned in regulation 23 of the National Insurance (Contributions) Regulations 1969;
- (b) whether, in the case of a contribution paid after the due date, the failure to pay the contribution before that time was attributable to ignorance or error on the part of the insured person, and, if so, whether that ignorance or error was due to the failure on the part of the insured person to exercise due care and diligence, as mentioned in regulation 24 of those Regulations; and
- (c) whether the failure to pay a contribution to which regulation 32 of those Regulations applies within the prescribed period was attributable to ignorance or error on the part of the person entitled to pay it and, if so, whether that ignorance or error was due to the failure of the person entitled to pay the contribution to exercise due care and diligence.

(5) The decisions specified in this paragraph are—

- (a) whether the delay in making payment of a primary Class 1 contribution which is payable on a primary contributor's behalf by a secondary contributor was neither with the consent or connivance of the primary contributor nor attributable to any negligence on the part of the primary contributor, as mentioned in regulation 5 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (treatment for the purpose of any contributory benefit of late paid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor); and
- (b) whether, in the case of a contribution paid by or in respect of a person after the due date, the failure to pay the contribution before that time was attributable to ignorance or error on the part of that person or the person making the payment and if so whether that ignorance or error was due to the failure on the part of such person to exercise due care and diligence, as mentioned in regulation 6 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (treatment for the purpose of any contributory benefit of contributions under the Act paid late through ignorance or error).]

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#### Textual Amendments

- F1** Reg. 155A inserted (8.10.2002) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, **18**

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- F2** Words in reg. 155A(2)(e) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **26(a)**
- F3** Reg. 155A(2)(f) omitted (6.4.2016) by virtue of The Social Security (Contributions) (Amendment) (No. 2) Regulations 2016 (S.I. 2016/352), regs. 1, **17** (with reg. 20)
- F4** Words in reg. 155A(3)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **26(b)(i)**
- F5** Words in reg. 155A(3)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **26(b)(ii)**

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 Pt. 10 para. 31 and cross-heading inserted by [S.I. 2024/822 reg. 2](#)