

## SCHEDULE 4

[<sup>F1</sup>Provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003]

### Textual Amendments

- F1** Sch. 4 heading substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **29(2)**

## [<sup>F1</sup>PART 3AA

### Textual Amendments

- F1** Sch. 4 Pt. 3AA inserted (6.4.2021 immediately after S.I. 2020/1150 comes into force) by [The Social Security Contributions \(Intermediaries\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1220\)](#), regs. 1(2), **3(3)**

### Recovery of deemed employer NICs debt

**29LB.**—(1) HMRC may not recover a deemed employer NICs debt in accordance with paragraph 29LA(1) unless it has given a recovery notice to the relevant person during the relevant period.

(2) No recovery of a deemed employer NICs debt may be made—

- (a) if the deemed employer NICs debt relates to a year commencing before 6th April 2021, or
- (b) if the deemed employer is also “the client” described in regulation 13(1)(a) of the Intermediaries Regulations.

(2) For the purposes of this Part, a “recovery notice” means a notice which complies with paragraph 29LD.]

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Paragraph 29LB.