

SCHEDULE 4

[^{F1}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)**

[^{F1}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)**

Application of Part 6 of TMA

- 29LH.** Part 6 of the Taxes Management Act 1970 (collection and recovery) applies as if—
- (a) the amount of the deemed employer NICs debt were income tax charged on the relevant person,
 - (b) the recovery notice were an assessment, and
 - (c) the giving of the recovery notice were the matter complained of for the purposes of section 65(3) of that Act.]

Status:

Point in time view as at 14/12/2022.

Changes to legislation:

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