

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)**

PART III

PAYMENT AND RECOVERY OR EARNINGS-RELATED CONTRIBUTIONS, CLASS 1A CONTRIBUTIONS AND CLASS 1B CONTRIBUTIONS, ETC.

Payment of earnings-related contributions monthly by employer

10.—(1) Subject to [^{F1}sub-paragraph (1A) and] paragraph 11 and 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the [^{F2}Inland Revenue] within 14 days [^{F3}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, within 17 days] of the end of every ^{F4}... tax month.

[^{F5}(1A) This paragraph does not apply in respect of amounts of retrospective earnings.]

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of [^{F6}general earnings] paid by the employer in that ^{F7}... tax month, [^{F8}(and, where required, reported under paragraph 21A or 21D)] other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations^{F9}....

(3) For the purposes of sub-paragraph (2), if two or more payments of [^{F10}general earnings] fall to be aggregated, the employer shall be treated as having deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

[^{F11}(3A) The amount specified in sub-paragraph (2) must be adjusted to take account of errors corrected under paragraph 21E(5), other than in cases where paragraph 21E(4) applies^{F12}, or failures rectified under paragraph 21EA(2)].]

[^{F13}(4) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the tax month in which the correction is made if payment is made using an approved method of electronic communications, and
- (b) 14 days after the end of the tax month in which the correction is made, in any other case.]

Textual Amendments

- F1** Words in Sch. 4 para. 10(1) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(5)(a)**
- F2** Words in Sch. 4 para. 10(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(2)(a)(i)**

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

- F3** Words in Sch. 4 para. 10(1) inserted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(2)(a)(ii)**
- F4** Word in Sch. 4 para. 10(1) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(2)(a)(iii)**
- F5** Sch. 4 para. 10(1A) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(5)(b)**
- F6** Words in Sch. 4 para. 10(2) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(2)(b)(i)**
- F7** Word in Sch. 4 para. 10(2) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(2)(b)(ii)**
- F8** Words in Sch. 4 para. 10(2) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **6(a)**
- F9** Words in Sch. 4 para. 10(2) omitted (6.4.2012) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **23**
- F10** Words in Sch. 4 para. 10(3) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(2)(c)**
- F11** Sch. 4 para. 10(3A) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **6(b)**
- F12** Words in Sch. 4 para. 10(3A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622), regs. 1, **7**
- F13** Sch. 4 para. 10(4) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2014 (S.I. 2014/1016), regs. 1(1), **2(a)**

Payments of earnings-related contributions quarterly by employer

11.—(1) Subject to ^{F14}sub-paragraph (1A) and] paragraph 15(8), the employer shall pay the amount specified in sub-paragraph (2) to the ^{F15}Inland Revenue] within 14 days of the end of every ^{F16}... tax quarter ^{F17}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, within 17 days of the end of every tax quarter] where—

- (a) the employer has reasonable grounds for believing that the condition specified in sub-paragraph (4) applies and chooses to pay the amount specified in sub-paragraph (2) quarterly; or

^{F18}(b)

^{F19}(1A) This paragraph does not apply in respect of amounts of retrospective earnings.]

(2) The amount specified in this sub-paragraph is the total amount of earnings-related contributions due in respect of ^{F20}general earnings] paid by the employer in that ^{F21}... tax quarter, ^{F22}(and, where required, reported under paragraph 21A or 21D)] other than amounts deductible under paragraph 7(2) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations^{F23}....

(3) For the purposes of sub-paragraph (2), where two or more payments ^{F24}of general earnings] fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

^{F25}(3A) The amount specified in sub-paragraph (2) must be adjusted to take account of errors corrected under paragraph 21E(5), other than in cases where paragraph 21E(4) applies^{F26}, or failures rectified under paragraph 21EA(2)].]

[^{F27}(3B) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the tax quarter in which the correction is made if payment is made using an approved method of electronic communications, and
- (b) 14 days after the end of the tax quarter in which the correction is made, in any other case.]

[^{F28}(4) The condition specified in this sub-paragraph is that for [^{F29}tax months] falling within the current year, the average monthly amount found by the formula below will be less than £1500.

The formula is—

$$[\text{^{F30}(N + P + L + S) - (SP + CD)}]$$

The expressions used in the formula have the following values.

N is the amount which would be payable to the [^{F31}Inland Revenue] under the Social Security Contributions and Benefits Act 1992 and these Regulations but disregarding—

- (a) any amount of secondary Class 1 contributions in respect of which liability has been transferred to the employed earner by an election made jointly by the employed earner and the secondary contributor for the purpose of paragraph 3B(1) of Schedule 1 to the Act (transfer of liability to be borne by the earner); and
- (aa) [^{F32}any amount payable in respect of retrospective earnings;]
- (c) ^{F33}...

[^{F34}“P” is the amount which would be payable to HMRC under regulation [^{F35} 67G or] 68 of the PAYE Regulations but disregarding any amount payable in respect of retrospective employment income (within the meaning of regulation 2 of those Regulations);]

L is the amount which would be payable to the [^{F31}Inland Revenue] under [^{F36}regulation 54(1) of the Education (Student Loans) (Repayment) Regulations 2009 (payment of repayments deducted to HMRC)] if the reduction referred to in paragraph (3) of that regulation ^{F37}...were disregarded.

S is the sum of the amounts which the employer would be liable to deduct, under section 559 of the Taxes Act and the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993, from payments made by him.

^{F38}...

SP is the amount—

- (a) recoverable by the employer from [^{F39}the Inland Revenue], or
- (b) deductible from amounts for which the employer would otherwise be accountable to [^{F39}the Inland Revenue],

in respect of payments to his employees by way of ^{F40}... statutory maternity pay, [^{F41}ordinary statutory paternity pay, additional statutory paternity pay]^{F42}, statutory shared parental pay]] and statutory adoption pay.

CD is the amount which would be deducted by others from sums due to the employer, in his position as a sub-contractor, under section 559 of the Taxes Act.]

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

Textual Amendments

- F14** Words in Sch. 4 para. 11(1) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(a)**
- F15** Words in Sch. 4 para. 11(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(a)(i)**
- F16** Word in Sch. 4 para. 11(1) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(a)(ii)**
- F17** Words in Sch. 4 para. 11(1) inserted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(a)(iii)**
- F18** Sch. 4 para. 11(1)(b) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(a)(iv)**
- F19** Sch. 4 para. 11(1A) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(b)**
- F20** Words in Sch. 4 para. 11(2) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(b)(i)**
- F21** Word in Sch. 4 para. 11(2) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(b)(ii)**
- F22** Words in Sch. 4 para. 11(2) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **7(a)**
- F23** Words in Sch. 4 para. 11(2) omitted (6.4.2012) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **24**
- F24** Words in Sch. 4 para. 11(3) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(c)**
- F25** Sch. 4 para. 11(3A) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **7(b)**
- F26** Words in Sch. 4 para. 11(3A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622), regs. 1, **8**
- F27** Sch. 4 para. 11(3B) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2014 (S.I. 2014/1016), regs. 1(1), **2(b)**
- F28** Sch. 4 para. 11(4) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(4)**
- F29** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(i)**
- F30** Words in Sch. 4 para. 11(4) substituted (6.4.2006) by The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(a)**
- F31** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(ii)**
- F32** Sch. 4 para. 11(4)(aa) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(c)(i)**
- F33** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(b)**
- F34** Words in Sch. 4 para. 11(4) substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(6)(c)(ii)**
- F35** Words in Sch. 4 para. 11(4) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **7(c)**
- F36** Words in Sch. 4 para. 11(4) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **25**

- F37** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(d)**
- F38** Words in Sch. 4 para. 11(4) omitted (6.4.2006) by virtue of The Social Security (Contributions) (Amendment No. 2) Regulations 2006 (S.I. 2006/576), regs. 1, **9(2)(e)**
- F39** Words in Sch. 4 para. 11(4) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(3)(d)(iv)**
- F40** Words in Sch. 4 para. 11(4) omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(3)**
- F41** Words in Sch. 4 para. 11(4) substituted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(4)**
- F42** Words in Sch. 4 para. 11(4) inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(4)(b)**

[^{F43}Payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under paragraph 21E(6) [^{F44}or 21EA(3)]

11ZA.—(1) This paragraph applies if, during any tax period, an employer makes a return under paragraph 21E(6) (returns under paragraph 21A and 21D: amendments) other than by virtue of paragraph 21E(4)[^{F45}, or paragraph 21EA(3) (failure to make a return under paragraph 21A or 21D of Schedule 4)].

(2) The amount specified in paragraph 10(2) or, as the case may be, 11(2) for the final tax period in the year covered by the return is to be adjusted to take account of the information in the return.

(3) If the value of the adjustment required by paragraph (2) is a negative amount, the employer may recover that amount—

- (a) by setting it off against the amount the employer is liable to pay under paragraph 10(2) or, as the case may be, 11(2) for the tax period the return is made in; or
- (b) from the Commissioners for Her Majesty's Revenue and Customs.

[
^{F46}(3A) Where sub-paragraph (3) applies the negative amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the final tax period in the year covered by the return where payment is made using an approved method of electronic communication, and
- (b) 14 days after the end of the final tax period in the year covered by the return in any other case.]

(4) But paragraph (3) does not apply in relation to primary Class 1 contributions in a case where those contributions were deducted in error and the excess deduction has not been refunded to the employee.]

Textual Amendments

- F43** Sch. 4 para. 11ZA inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **8**
- F44** Words in Sch. 4 para. 11ZA heading inserted (with application in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622), regs. 1, **9(2)**
- F45** Words in Sch. 4 para. 11ZA(1) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622), regs. 1, **9(1)**

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F46 Sch. 4 para. 11ZA(3A) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2014 \(S.I. 2014/1016\)](#), regs. 1(1), **2(c)**

[^{F47}Payments of earnings-related contributions in respect of retrospective earnings

11A.—(1) This paragraph applies where there are retrospective earnings in respect of which contributions (whether primary or secondary contributions) are payable.

(2) The employer shall pay the contributions referred to in sub-paragraph (1) to HMRC within 14 days or, if payment is made in respect of the current year by an approved method of electronic communications, 17 days of the end of the tax month immediately following the tax month in which the relevant retrospective contributions regulations came into force.]

Textual Amendments

F47 Sch. 4 para. 11A inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(7)**

Payment of earnings-related contributions by employer (further provisions)

12.—[^{F48}(1) The Inland Revenue shall give a receipt to the employer for the total amount paid under paragraph [^{F49}10, 11 or 11A] if so requested, but if a receipt is given for the total amount of earnings-related contributions and any tax paid at the same time, a separate receipt need not be given for earnings-related contributions.]

(2) Subject to sub-paragraph (3), if the employer has paid to the [^{F50}Inland Revenue] on account of earnings-related contributions under paragraph [^{F49}10, 11 or 11A] an amount which he was not liable to pay, or which has been refunded in accordance with regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990 (refunds of contributions)^{F51}, the amounts which he is liable to pay subsequently in respect of other payments of [^{F52}general earnings] made by him during the same year shall be reduced by the amount overpaid, so however that if there was a corresponding over-deduction from any payment of [^{F52}general earnings] to an employee, this paragraph shall apply only in so far as the employer has reimbursed the employee for that over-deduction.

(3) Sub-paragraph (2) applies only if—

- (a) the over-deduction occurred by reason of an error by the employer in good faith;
- (b) the over-deduction occurred as a result of the employment in respect of which the payment on account of earnings-related contributions is made being or, as the case may be, becoming contracted-out employment; or
- (c) a refund has been made under regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990.

Textual Amendments

F48 Sch. 4 para. 12(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(a)**

F49 Words in Sch. 4 para. 12 substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(8)**

F50 Words in Sch. 4 para. 12(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(b)(i)**

F51 S.I. 1990/536.

F52 Words in Sch. 4 para. 12(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(4)(b)(ii)**

Payment of Class 1B contributions

13.—(1) A person who is liable to pay a Class 1B contribution (“the employer”), shall pay that Class 1B contribution to the [^{F53}Inland Revenue] not later than 19th October [^{F54}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, not later than 22nd October] in the year immediately following the end of the year in respect of which that contribution is payable.

(2) If the employer has paid to the [^{F53}Inland Revenue] under this paragraph an amount in respect of Class 1B contributions which he was not liable to pay, he shall be entitled to deduct the amount overpaid from any payment in respect of secondary earnings-related contributions which he is liable to pay subsequently to the [^{F53}Inland Revenue] under paragraph 10 or 11 for any ^{F55}... tax period in the same year.

Textual Amendments

F53 Words in Sch. 4 para. 13 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(b)**

F54 Words in Sch. 4 para. 13(1) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(a)**

F55 Word in Sch. 4 para. 13(2) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(5)(c)**

Employer failing to pay earnings-related contributions

14.—(1) If within [^{F56}17 days] of the end of any ^{F57}... tax period [^{F58}a non-Real Time Information employer] has paid no amount of earnings-related contributions to the [^{F59}Inland Revenue] under paragraph 10 or 11 for that ^{F57}... tax period and the [^{F59}Inland Revenue] is unaware of the amount, if any, which the employer is liable so to pay, the [^{F59}Inland Revenue] may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of earnings-related contributions which the employer is liable to pay to the [^{F59}Inland Revenue] under that paragraph in respect of the ^{F57}... tax period in question.

(2) Where a notice given by the [^{F59}Inland Revenue] under sub-paragraph (1) extends to two or more consequent income tax periods, the provisions of this Schedule shall have effect as if those ^{F57}... tax periods were one ^{F57}... tax period.

(3) If the [^{F59}Inland Revenue] is not satisfied that an amount of earnings-related contributions paid ^{F60}... under paragraph 10 or 11 for any ^{F57}... tax period is the full amount which the employer is liable to pay^{F60}..., the [^{F59}Inland Revenue] may give a notice under sub-paragraph (1) despite the payment of that amount.

Textual Amendments

F56 Words in Sch. 4 para. 14(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(a)**

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- F57** Word in Sch. 4 para. 14 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(c)**
- F58** Words in Sch. 4 para. 14(1) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **9**
- F59** Words in Sch. 4 para. 14 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(b)**
- F60** Words in Sch. 4 para. 14(3) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(6)(d)**

Specified amount of earnings-related contributions payable by the employer

15.—(1) If after [^{F61}17 days] following the end of any ^{F62}... tax period the employer has paid no amount of earnings-related contributions to [^{F63}HMRC] under paragraph 10 or 11 for that ^{F62}... tax period and there is reason to believe that the employer is liable to pay such contributions, [^{F63}HMRC], upon consideration of the employer's record of past payments [^{F64}whether of earnings-related contributions or of combined amounts,] may to the best of [^{F65}their judgment] specify the amount of earnings-related contributions [^{F66}or of a combined amount] which [^{F67}they consider] the employer is liable to pay and give notice to him of that amount.

[^{F68}(1A) For the purposes of this paragraph “combined amount” is an amount which includes earnings-related contributions due under these regulations and one or more of the following—

- (a) tax due under the PAYE Regulations;
- (b) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005;
- (c) payments of repayments of student loans due under the [^{F69}Education (Student Loans) (Repayment) Regulations 2009].]

[^{F70}(1B) In arriving at an amount under paragraph (1), HMRC may also take into account any returns made by the employer under this Schedule in the tax period in question or earlier tax periods.]

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount ^{F71}... or any part thereof is unpaid, the amount so unpaid—

- (a) shall be treated for the purposes of this Schedule as an amount of earnings-related contributions [^{F72}or as including an amount of earnings-related contributions] which the employer was liable to pay for that ^{F62}... tax period in accordance with paragraph 10 or 11; and
- (b) may be certified by [^{F73}HMRC].

(3) The provisions of sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer pays to [^{F74}HMRC] the full amount of earnings-related contributions which the employer is liable to pay under paragraph 10 or 11 for that ^{F62}... tax period, or the employer satisfies [^{F74}HMRC] that no amount of such contributions is due.

(4) The production of a certificate such as is mentioned in sub-paragraph (2) shall, until the contrary is established, be sufficient evidence that the employer is liable to pay to [^{F75}HMRC] the amount shown in it; and any document purporting to be such a certificate as aforesaid shall be deemed to be such a certificate until the contrary is proved.

Paragraph 16 shall apply, with any necessary modifications, to the amount shown in the certificate.

(5) Where the employer has paid no amount of earnings-related contributions under paragraph 10 or 11 for any ^{F62}... tax periods, a notice may be given by [^{F76}HMRC] under sub-paragraph (1)

which extends to two or more consecutive ^{F62}... tax periods, and this Schedule shall have effect as if those ^{F62}... tax periods were the latest ^{F62}... tax period specified in the notice.

(6) A notice may be given by [^{F77}HMRC] under sub-paragraph (1) notwithstanding that an amount of earnings-related contributions has been paid ^{F78}... by the employer under paragraph 10 or 11 for any ^{F62}... tax period, if, after seeking the employer's explanation as to the amount of earnings-related contributions paid, [^{F77}HMRC] is not satisfied that the amount so paid is the full amount which the employer is liable to pay ^{F78}... for that period, and this paragraph shall have effect accordingly, save that sub-paragraph (2) shall not apply if, during the period allowed in the notice, the employer satisfies [^{F77}HMRC] that no further amount of earnings-related contributions is due for the relevant ^{F62}... tax period.

(7) Where, during the period allowed in a notice given by [^{F79}HMRC] under sub-paragraph (1), the employer claims, but does not satisfy [^{F79}HMRC], that the payment ^{F80}... made in respect of any ^{F62}... tax period specified in the notice is [^{F81} or includes] the full amount of earnings-related contributions he is liable to pay to [^{F79}HMRC] for that period, the employer may require [^{F79}HMRC] to inspect the employer's documents and records as if [^{F79}HMRC] had called upon the employer to produce those documents and records in accordance with [^{F82}Schedule 36 to the Finance Act 2008 (information and inspection powers) and the provisions of paragraph 26A] shall apply in relation to that inspection, and the notice given by [^{F79}HMRC] under sub-paragraph (1) shall be disregarded in relation to any subsequent time.

(8) Notwithstanding anything in this paragraph, if the employer pays any amount of earnings-related contributions certified by [^{F83}HMRC] under it [^{F84}whether separately or as part of a combined amount] and that amount exceeds the amount which he would have been liable to pay in respect of that ^{F62}... tax period apart from this paragraph, he shall be entitled to set off such excess against any amount which he is liable to pay to [^{F83}HMRC] under paragraph 10 or 11 for any subsequent ^{F62}... tax period.

(9) If, after the end of the year, the employer renders the return required by paragraph 22(1) and the total earnings-related contributions he has paid in respect of that year in accordance with this Schedule exceeds the total amount of such contributions due for that year, any excess not otherwise recovered by set-off shall be repaid.

Textual Amendments

- F61** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(7)(a)(i)**
- F62** Word in Sch. 4 para. 15 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(7)(c)**
- F63** Word in Sch. 4 para. 15(1) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **4(1)(a)**
- F64** Words in Sch. 4 para. 15(1) inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **4(1)(b)**
- F65** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(7)(a)(ii)**
- F66** Words in Sch. 4 para. 15(1) inserted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **4(1)(c)**
- F67** Words in Sch. 4 para. 15(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(7)(a)(iii)**

Status: Point in time view as at 05/03/2015.

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

- F68** Sch. 4 para. 15(1A) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(2)**
- F69** Words in Sch. 4 para. 15(1A)(c) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **26(a)**
- F70** Sch. 4 para. 15(1B) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **10**
- F71** Words in Sch. 4 para. 15(2) omitted (6.4.2008) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(a)**
- F72** Words in Sch. 4 para. 15(2)(a) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(b)**
- F73** Word in Sch. 4 para. 15(2)(b) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(3)(c)**
- F74** Word in Sch. 4 para. 15(3) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(4)**
- F75** Word in Sch. 4 para. 15(4) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(5)**
- F76** Word in Sch. 4 para. 15(5) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(6)**
- F77** Word in Sch. 4 para. 15(6) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(7)**
- F78** Words in Sch. 4 para. 15(6) omitted (6.4.2004) by virtue of The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(7)(d)**
- F79** Word in Sch. 4 para. 15(7) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(a)**
- F80** Words in Sch. 4 para. 15(7) omitted (6.4.2008) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(b)**
- F81** Words in Sch. 4 para. 15(7) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(8)(c)**
- F82** Words in Sch. 4 para. 15(7) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2009 (S.I. 2009/600), regs. 1(1), **8(3)**
- F83** Word in Sch. 4 para. 15(8) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(9)(a)**
- F84** Words in Sch. 4 para. 15(8) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **4(9)(b)**

Recovery of earnings-related contributions or Class 1B contributions

16.—(1) The ^{F85}... Tax Acts and any regulations under ^{F86}^{F87}section 684 of ITEPA 2003 (PAYE regulations)] relating to the recovery of tax shall apply to the recovery of—

- (a) any amount of earnings-related contributions which an employer is liable to pay [^{F88}HMRC] for any ^{F85}... tax period in accordance with paragraph 10 or 11 or which he is treated as liable to [^{F88}HMRC][^{F89}whether separately or as part of a combined amount] for any ^{F85}... tax period under paragraph 15; or
- (b) any amount of Class 1B contributions which an employer is liable to pay to the [^{F88}HMRC] in respect of any year in accordance with paragraph 13(1),

as if each of those amounts had been charged to tax by way of an assessment on the employer [^{F90}as employment income under ITEPA 2003].

(2) Sub-paragraph (1) is subject to the qualification that, in the application to any proceedings taken, by virtue of this paragraph, of any of the relevant provisions limiting the amount which is recoverable in those proceedings, there shall be disregarded any [^{F91}other component of a combined amount] which may, by virtue of sub-paragraphs (3) to (5), be included as part of the cause of action or matter of complaint in those proceedings.

(3) Proceedings may be brought for the recovery of the total amount of—

- (a) earnings-related contributions which the employer is liable to pay to [^{F92}HMRC] for any ^{F85}... tax period;
- (b) Class 1B contributions which the employer is liable to pay to [^{F92}HMRC] in respect of any year;
- (c) a combination of those classes of contributions as specified in heads (a) and (b); or
- (d) any of the contributions as specified in heads (a), (b), or (c) in addition to any [^{F93}other component of a combined amount] which the employer is liable to pay to [^{F92}HMRC] for any ^{F85}... tax period,

without specifying the respective amount of those contributions and of [^{F94}other component of a combined amount], or distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question.

(4) For the purposes of—

- (a) proceedings under section 66 of the Taxes Management Act 1970 ^{F95} (including proceedings under that section as applied by the provisions of this paragraph);
- (b) summary proceedings (including in Scotland proceedings in the sheriff court or in the sheriff's small debt court),

the total amount of contributions, in addition to any [^{F96}other component of the combined amount] which the employer is liable to pay to [^{F97}HMRC] for any ^{F85}... tax period, referred to in sub-paragraph (3) shall, subject to sub-paragraph (2), be one cause of action or one matter of complaint.

(5) Nothing in sub-paragraph (3) or (4) shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of—

- (a) earnings-related contributions which the employer is liable to pay for any ^{F85}... tax period in respect of each of his several employees;
- (b) Class 1B contributions which the employer is liable to pay in respect of any year in respect of each of his several employees; ^{F98}...
- (c) tax which the employer is liable to pay for any ^{F85}... tax period in respect of each of his several employees.
- ^{F99}(d) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005; or
- (e) payments of repayments of student loans due under the [^{F100}Education (Student Loans) (Repayment) Regulations 2009].]

^{F101}(6) For the purposes of this paragraph “combined amount” has the meaning given in paragraph 15(1A).]

Textual Amendments

F85 Word in Sch. 4 para. 16 omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(8)(c)**

Status: Point in time view as at 05/03/2015.

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

- F86** Section 203 was amended by section 128 of, and paragraph 4 of Schedule 3 to, the Finance Act 1988 (c. 39), **section 45(3)** of the Finance Act 1989 (c. 26), **paragraph 38** of Part II of Schedule 19 and item (23) of Part V of Schedule 26 to, the Finance Act 1994 (c. 9) and section 119 of the Finance Act 1998 (c. 36).
- F87** Words in Sch. 4 para. 16(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(8)(a)(i)**
- F88** Word in Sch. 4 para. 16(1) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(1)(a)**
- F89** Words in Sch. 4 para. 16(1)(a) inserted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(1)(b)**
- F90** Words in Sch. 4 para. 16(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(8)(a)(ii)**
- F91** Words in Sch. 4 para. 16(2) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(2)**
- F92** Word in Sch. 4 para. 16(3) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(3)(c)**
- F93** Words in Sch. 4 para. 16(3)(d) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(3)(a)**
- F94** Words in Sch. 4 para. 16(3) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(3)(b)**
- F95** 1970 c. 9. Section 66 was amended by Part II of the Schedule 1 to the County Courts (Northern Ireland) Order 1980 (S.I. 1980/397 (N.I. 3)), **section 57(2)** of the Finance Act 1984 (c. 43) and the Schedule to the High Court and County Courts Jurisdiction Order 1991 (S.I. 1991/724).
- F96** Words in Sch. 4 para. 16(4) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(4)(a)**
- F97** Word in Sch. 4 para. 16(4) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(4)(b)**
- F98** Word in Sch. 4 para. 16(5)(b) omitted (6.4.2008) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(5)(a)**
- F99** Sch. 4 para. 16(5)(d)(e) added (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(5)(b)**
- F100** Words in Sch. 4 para. 16(5)(e) substituted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **26(b)**
- F101** Sch. 4 para. 16(6) added (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **5(6)**

Interest on overdue earnings-related contributions or Class 1B contributions

17.—(1) [^{F102}Subject to [^{F103}sub-paragraph (4A) and] paragraph 21], where, in relation to the year ended 5th April 1993 or any subsequent year, an employer has not—

^{F104}(a)

(b) paid a Class 1B contribution by 19th October [^{F105}or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, not later than 22nd October] next following the year in respect of which it was due,

any contribution not so paid shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the reckonable date until payment.

(2) Interest payable under this paragraph shall be recoverable as if it were an earnings-related contribution or a Class 1B contribution, as the case may be, in respect of which an employer is liable under paragraph 10, 11, or 13 to pay to [^{F106}HMRC].

(3) For the purposes of this paragraph—

Status: Point in time view as at 05/03/2015.

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

- (a) “employer” means, in relation to a Class 1B contribution, the person liable to pay such a contribution in accordance with section 10A of the Act^{F107};
- (b) “the reckonable date” means, in relation to—
 - ^{F108}(i)
 - (ii) a Class 1B contribution, the 19th October [^{F109}or, if payment was made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 22nd October] next following the year in respect of which it was due.
 - [^{F110}(iii) a contribution payable in respect of retrospective earnings relating to a tax year which is closed at the time that the relevant retrospective contributions regulations come into force, the 14th day after the end of the tax month immediately following the tax month in which those regulations came into force.]

(4) A contribution to which sub-paragraph (1) applies shall carry interest from the reckonable date even if the date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882^{F111}.

[^{F112}(4A) Where an employer has not paid contributions in respect of retrospective earnings relating to a closed tax year by the date set out in paragraph 11A, any contribution not so paid shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the reckonable date until payment.]

[^{F113}(5) A certificate of [^{F114}HMRC] that, to the best of their knowledge and belief, any amount of interest payable under this paragraph has not been paid by an employer or employee is sufficient evidence that the amount mentioned in the certificate is unpaid and due to be paid, and any document purporting to be such a certificate shall be presumed to be a certificate until the contrary is proved.]

[^{F115}(6) HMRC may prepare a certificate certifying the total amount of interest payable in respect of the whole or any component of a combined amount without specifying what component of the combined amount the interest relates to.

Sub-paragraph (5) shall apply, with any necessary modifications, to the certificate.

(7) For the purposes of this paragraph “combined amount” has the meaning given in paragraph 15(1A).]

Textual Amendments

- F102** Words in Sch. 4 para. 17(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(a)(i)**
- F103** Words in Sch. 4 para. 17(1) inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(9)(a)**
- F104** Sch. 4 para. 17(1)(a) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(2)(a)**
- F105** Words in Sch. 4 para. 17(1)(b) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(9)(a)(iii)**
- F106** Word in Sch. 4 para. 17(2) substituted (6.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(b), **6(1)**
- F107** Section 10A was inserted by section 53 of the [Social Security Act 1998 \(c. 14\)](#).
- F108** Sch. 4 para. 17(3)(b)(i) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(2)(b)**

Status: Point in time view as at 05/03/2015.

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

- F109** Words in Sch. 4 para. 17(3)(b)(ii) inserted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(9)(c)(ii)**
- F110** Sch. 4 para. 17(3)(b)(iii) added (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(9)(b)**
- F111** 1882 c. 61. Section 92 was amended by sections 3(1) and (3) and 4(4) of the Banking and Financial Dealings Act 1971 (c. 80).
- F112** Sch. 4 para. 17(4A) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(9)(c)**
- F113** Sch. 4 para. 17(5) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(9)(d)**
- F114** Word in Sch. 4 para. 17(5) substituted (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **6(2)**
- F115** Sch. 4 para. 17(6)(7) added (6.4.2008) by The Social Security (Contributions) (Amendment No. 3) Regulations 2008 (S.I. 2008/636), regs. 1(3)(b), **6(3)**

[^{F116}Application of paragraphs 16 and 17 in cases of wilful failure to pay

17A.—(1) If regulation 86(1)(a) applies paragraphs 16 and 17^[F117], and section 101 of the Finance Act 2009, in respect of an earnings-related contribution,] shall apply to the employed earner to the extent of the primary contribution which the secondary contributor wilfully failed to pay.

(2) For the purpose of sub-paragraph (1) any reference in paragraph 16 and 17 to an employer shall be construed as a reference to the employed earner.]

Textual Amendments

- F116** Sch. 4 para. 17A inserted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(10)**
- F117** Words in Sch. 4 para. 17A(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by The Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014 (S.I. 2014/992), arts. 1(1), **10(3)**

Payment of interest on repaid earnings-related contributions or Class 1B contributions

18.—(1) Where an earnings-related contribution paid by an employer in respect of the year ended 5th April 1993 or any subsequent year not later than the year ended 5th April 1999 is repaid to him and that repayment is made after the relevant date, any such repaid contribution shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the relevant date until the order for the repayment is issued.

(2) For the purposes of sub-paragraph (1) “the relevant date” is—

- (a) in the case of an earnings-related contribution overpaid more than 12 months after the end of the year in respect of which the payment was made, the last day of the year in which it was paid; and
- (b) in any other case, the last day of the year after the year in respect of which the contribution in question was paid.

(3) Where ^{F118}... a Class 1B contribution paid by an employer in respect of the year ended 5th April 2000 or any subsequent year is repaid to him and that repayment is made after the relevant date, any such repaid contribution shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the relevant date until the order for the repayment is issued.

- (4) For the purpose of sub-paragraph (3) “the relevant date” is—
- (a) in the case of—
 - ^{F119}(i)
 - (ii) a Class 1B contribution, the 19th October next following the year in respect of which that contribution was paid; or
 - (b) the date on which the ^{F120}... Class 1B contribution was paid if that date is later than the date referred to in paragraph (a).

Textual Amendments

- F118** Words in Sch. 4 para. 18(3) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(a)**
- F119** Sch. 4 para. 18(4)(a)(i) and word omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(b)(i)**
- F120** Words in Sch. 4 para. 18(4)(b) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(4)(b)(ii)**

Repayment of interest

19. Where a secondary contributor or a person liable to pay a Class 1B contribution has paid interest on an earnings-related contribution or a Class 1B contribution, that interest shall be repaid to him [^{F121}if]—

- (a) the interest paid is found not to have been due to be paid, although the contribution in respect of which it was paid was due to be paid;
- (b) the earnings-related contribution or Class 1B contribution in respect of which interest was paid is returned or repaid to him in accordance with the provisions of regulation [^{F122}52, 52A or 55].

Textual Amendments

- F121** Word in Sch. 4 para. 19 inserted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(10)**
- F122** Words in Sch. 4 para. 19(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), **32(11)**

Remission of interest for official error

20.—(1) Where interest is payable in accordance with paragraph 17 [^{F123}, or section 101 of the Finance Act 2009 in relation to any earnings-related contribution,] it shall be remitted for the period commencing on the first relevant date and ending on the second relevant date in the circumstances specified in sub-paragraph (2).

(2) For the purposes of sub-paragraph (1), the circumstances are that the liability, or a greater liability, to pay interest in respect of an earnings-related contribution or a Class 1B contribution arises as the result of an official error being made.

Status: Point in time view as at 05/03/2015.

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

(3) In this paragraph—

- (a) “an official error” means a mistake made, or something omitted to be done, by an officer of the Board, where the employer or any person acting on his behalf has not caused, or materially contributed to, that mistake or omission;
- (b) “the first relevant date” means the reckonable date as defined in paragraph 17(3) or, if later, the date on which the official error occurs;
- (c) “the second relevant date” means the date 14 days after the date on which the official error has been rectified and the employer is advised of its rectification.

Textual Amendments

F123 Words in Sch. 4 para. 20(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), **10(5)**

Application of paragraphs 10, 12, 16, 17, 18, 19 and 20

21.—(1) This paragraph applies where—

- (a) secondary Class 1 contributions are payable in respect of [^{F124}relevant employment income; and]
- (b) an amount or proportion (as the case may be) of the liability of the secondary contributor to those contributions is transferred to the employed earner by an election made jointly by them for the purposes of paragraph 3B(1) of Schedule 1 to the Act^{F125}.

(2) Paragraphs 10, 12, 16, 17, 18, 19 and 20 shall apply to the employed earner to the extent of the liability transferred by the election and, to that extent, those paragraphs shall not apply to the employer.

(3) For the purposes of sub-paragraph (2)—

- (a) any reference in paragraphs 10, 12, 16, 17, 18 and 20 to an employer; and
- (b) the reference in paragraph 19 to a secondary contributor,

shall be construed as a reference to the employed earner to whom the liability is transferred by the election.

Textual Amendments

F124 Words in Sch. 4 para. 21(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(c)**

F125 Paragraph 3B was inserted into Schedule 1 by section 77(2) of the Child Support, Pensions and Social Security Act 2000.

[^{F126}Real time returns of information about payments of general earnings

21A.—(1) [^{F127}Subject to [^{F128}sub-paragraph (1A)],] on or before making any payment of general earnings to an employee a Real Time Information employer must deliver to HMRC the information specified in Schedule 4A (real time returns) in accordance with this paragraph [^{F129}unless—

- (a) the employer is not required to maintain a deductions working sheet for any employees, or

- (b) an employee’s earnings are below the lower earnings limit and the employer is required to make a return under regulation 67B(1), regulation 67D(3), regulation 67E(6) or regulation 67EA(3) of the PAYE Regulations.]

[^{F130}(1A) But a Real Time Information employer—

- (a) which for the tax year 2014-15 meets Conditions A and B, or
- (b) which for the tax year 2015-16 meets Conditions A and C,

may instead for that tax year deliver to HMRC the information specified in Schedule 4A (real time returns) in respect of every payment of general earnings made to an employee in a tax month on or before making the last payment of general earnings in that month.

(1B) Condition A is that at 5th April 2014 the employer is one to whom HMRC has issued an employer’s PAYE reference.]

[
^{F130}(1C) Condition B is that at 6th April 2014 the Real Time Information employer employs no more than 9 employees.

(1D) Condition C is that at 6th April 2015 the Real Time Information employer employs no more than 9 employees.

(1E) In this paragraph “employer’s PAYE reference” means—

- (a) the combination of letters, numbers, or both, used by HMRC to identify an employer for the purposes of the PAYE Regulations, and
- (b) the number which identifies the employer’s HMRC office.]

(2) The information must be included in a return.

(3) Subject to paragraph (4), if payments of general earnings are made to more than one employee at the same time, the return under sub-paragraph (2) must include the information required by Schedule 4A in respect of each employee to whom a payment of general earnings is made at that time.

(4) If payments of general earnings are made to more than one employee at the same time but the employer operates more than one payroll, the employer must make a return in respect of each payroll.

(5) The return is to be made using an approved method of electronic communications and regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

^{F131}(6)

^{F131}(7)

(8) Schedule 24 to the Finance Act 2007 (penalties for errors), as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (2).]

Textual Amendments

F126 Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

F127 Words in Sch. 4 para. 21A(1) inserted (with effect in accordance with reg 1(2)(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2013 \(S.I. 2013/2301\)](#), regs. 1(1), **3(a)**

F128 Words in Sch. 4 para. 21A(1) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **7(a)**

Status: Point in time view as at 05/03/2015.

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

- F129** Words in Sch. 4 para. 21A(1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **10(2)**
- F130** Sch. 4 paras. 21A(1A)-(1E) substituted for Sch. 4 paras. 21A(1A)-(1B) (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **7(b)**
- F131** Sch. 4 para. 21A(6)(7) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **10(3)**

[^{F132}Employees in respect of whom employer is not required to maintain a deductions worksheet

21AA.—(1) This paragraph applies if an employer makes a payment of general earnings to an employee in respect of whom the employer is not required to maintain a deductions working sheet.

(2) The employer need not deliver the information required by paragraph 21A in respect of that employee on or before making the payment.

(3) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

Textual Amendments

- F132** Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

Employees paid in specified circumstances

21AB.—(1) This paragraph applies if—

- (a) an employer makes a payment of general earnings to an employee, and
- (b) all of the circumstances in sub-paragraph (2) apply.

(2) The circumstances are that—

- (a) the payment includes an amount of general earnings which is for work undertaken by the employee on—
 - (i) the day the payment is made, or
 - (ii) provided that the payment is made before the employee leaves the place of work at the end of the employee's period of work, the day before the payment is made,
- (b) in respect of the work mentioned in paragraph (a), it was not reasonably practicable for the employer to calculate the payment due before the completion of the work, and
- (c) it is not reasonably practicable for the employer to deliver the information required by paragraph 21A on or before making the payment.

(3) The employer need not deliver the information required by paragraph 21A on or before making the payment.

(4) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

Textual Amendments

F132 Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

Paragraphs 21AA and 21AB: supplementary

21AC Where paragraph 21AA or 21AB applies, the information required by paragraph 21A in respect of the payment of general earnings may be included in a return with the information for any other payment of general earnings.

Textual Amendments

F132 Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

Benefits and expenses – returns under regulations 85 to 87 of the PAYE Regulations

21AD.—(1) This paragraph applies if an employer makes a payment of general earnings to an employee which, for the purposes of tax, falls to be included in a return under—

- (a) regulations 85 and 86 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must be provided for each employee), or
- (b) regulations 85 and 87 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must also be provided for benefits code employees) or would fall to be so included if the employee’s employment was subject to the benefits code for the purposes of regulation 85 of the PAYE Regulations.

(2) If the employer is unable to comply with the requirement in paragraph 21A(1) to deliver the information required by that paragraph on or before making the payment, the employer must instead deliver the information as soon as reasonably practicable after the payment is made and in any event no later than 14 days after the end of the tax month in which the payment is made.]

Textual Amendments

F132 Sch. 4 paras. 21AA-21AD inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **11**

^{F126}Modification of the requirements of paragraph 21A: notional payments

21B.—(1) This [^{F133}paragraph] applies if an employer makes a payment of general earnings to an employee which, for the purposes of tax, is a notional payment within the meaning given by section 710(2) of ITEPA 2003 (including a notional payment arising by virtue of a retrospective tax provision).

(2) If the employer is unable to comply with the requirement in paragraph 21A(1) to deliver the information required by that paragraph on or before making the payment, the employer must instead deliver the information as soon as reasonably practicable after the payment is made and in any event no later than—

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- (a) the time at which the employer delivers the information required by regulation 67B of the PAYE Regulations (real time returns of information about relevant payments) in respect of the payment;

^{F134}(b) ; or

- (c) 14 days after the end of the tax month the payment is made in,

whichever is earliest.]

Textual Amendments

F126 Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

F133 Word in Sch. 4 para. 21B(1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **12(2)**

F134 Sch. 4 para. 21B(2)(b) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **12(3)**

^{F126}**Relationship between paragraph 21A and aggregation of earnings**

21C.—(1) Where an employee's earnings are aggregated, a Real Time Information employer or, as the case may be, Real Time Information employers must make such arrangements as are necessary to ensure that the information specified in paragraph (2) in respect of all the aggregated earnings is included in the information given in respect of one of the employee's employments only.

(2) The information specified in this paragraph is the information specified in paragraphs 7 and 10(b) and (d) of Schedule 4A (real time returns).]

Textual Amendments

F126 Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**

^{F135}**Notifications of payments of general earnings to and by providers of certain electronic payment methods**

21CA.—(1) A Real Time Information employer who makes a payment of general earnings using an approved method of electronic communications which falls to be included in a return under paragraph 21A must—

- (a) generate a reference and include it in that return,
- (b) notify the service provider that the payment is a payment of general earnings, and
- (c) generate a sub-reference in respect of the payment of general earnings and notify the service provider of that sub-reference.

(2) A service provider who receives a notification under paragraph (1)(b) must notify HMRC of the information it holds that is required for generating a reference in relation to the payment of general earnings.

(3) In sub-paragraphs (1) and (2), “service provider” means the provider of the approved method of electronic communications by which the payment is made.

(4) For the purposes of sub-paragraphs (1) and (3), an “approved method of electronic communications” is any method of electronic communications which has been approved for the purposes of regulation 90H (mandatory electronic payment).

(5) Any direction given under regulation 67CA of the PAYE Regulations (notification of relevant payments to and by providers of certain electronic payment methods) applies for the purposes of the obligations in this paragraph as if it referred to payments of general earnings.]

Textual Amendments

F135 Sch. 4 para. 21CA inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **13**

[^{F126}Exceptions to paragraph 21A

21D.—(1) This paragraph applies to—

- (a) an individual who is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications;
- (b) a partnership, if all the partners fall within sub-paragraph (a);
- (c) a company, if all the directors and the company secretary fall within sub-paragraph (a);
- (d) a care and support employer.

[an employer to whom a direction has been given under sub-paragraph (12).]
^{F136}(e)

[^{F137}But this is subject to sub-paragraph (2B).]

(2) A Real Time Information employer to whom this paragraph applies may proceed in accordance with this paragraph instead of paragraph 21A.

[
^{F138}(2A) Before 6th April 2014, a Real Time Information employer to whom this paragraph applies may proceed as if the employer were a non-Real Time Information employer and accordingly the provisions of this Schedule apply to such an employer.]

[
^{F139}(2B) This paragraph does not apply if a Real Time Information employer within sub-paragraph (1) makes a return using an approved method of electronic communications.]

(3) [^{F140}On and after 6th April 2014, the] Real Time Information employer must deliver to HMRC the information specified in Schedule 4A in respect of each employee to whom a payment of general earnings is made in a tax [^{F141}quarter] unless the employer is not required to maintain a deductions working sheet for any employees and, for the purposes of this paragraph, references in Schedule 4A to a payment of general earnings shall be read as if they were references to all the payments made to the employee in the tax [^{F141}quarter].

(4) The information must be included in a return in such a form as HMRC may approve or prescribe.

(5) The return required under sub-paragraph (4) must be delivered within 14 days after the end of the tax [^{F142}quarter] the return relates to.

(6) If payments of general earnings have been made to more than one employee in the tax [^{F143}quarter], the return under sub-paragraph (4) must include the information required by Schedule 4A in respect of each employee to whom a payment of general earnings has been made.

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

^{F144}(7)

^{F144}(8)

(9) Schedule 24 to the Finance Act 2007, as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (4).

(10) In sub-paragraph (1)(c), “company” means a body corporate or unincorporated association but does not include a partnership.

(11) In sub-paragraph (1)(d), “care and support employer” means an individual (“the employer”) who employs a person to provide domestic or personal services at or from the employer's home where—

- (a) the services are provided to the employer or a member of the employer's family;
- (b) the recipient of the services has a physical or mental disability, or is elderly or infirm; and
- (c) it is the employer who delivers the return (and not some other person on the employer's behalf).]

[^{F145}(12) Where the Commissioners for Her Majesty’s Revenue and Customs are satisfied that—

- (a) it is not reasonably practicable for an employer to make a return using an approved method of electronic communications, and
- (b) it is the employer who delivers the return (and not some other person on the employer’s behalf),

they may make a direction specifying that the employer is not required to make a return using an approved method of electronic communications.]

Textual Amendments

- F126** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F136** Sch. 4 para. 21D(1)(e) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(2)**
- F137** Words in Sch. 4 para. 21D(1) inserted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(a)**
- F138** Sch. 4 para. 21D(2A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(3)**
- F139** Sch. 4 para. 21D(2B) inserted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(b)**
- F140** Words in Sch. 4 para. 21D(3) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(4)**
- F141** Words in Sch. 4 para. 21D(3) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F142** Words in Sch. 4 para. 21D(5) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F143** Words in Sch. 4 para. 21D(6) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **8(c)**
- F144** Sch. 4 para. 21D(7)(8) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(5)**

F145 Sch. 4 para. 21D(12) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **14(6)**

[^{F126}Returns under paragraphs 21A and 21D: amendments

21E.—(1) This paragraph applies where [^{F146}there is an inaccuracy in a return, whether careless or deliberate,] made under paragraph 21A (real time returns of information about payments of general earnings) or 21D (exceptions to paragraph 21A) and sub-paragraph (2), (3) or (4) applies.

(2) This sub-paragraph applies where the [^{F147}inaccuracy] relates to the information given in the return in respect of an employee under [^{F148}one or more of paragraphs 3A, 7], 10(b), 10(d), 13, 14, 15, 16 or 18 of Schedule 4A (real time returns).

(3) This sub-paragraph applies where the [^{F149}inaccuracy] was the omission of details of a payment of general earnings to an employee.

(4) This sub-paragraph applies where retrospective earnings increase the total amount of the general earnings paid to the employee for any tax year in which the employer was a Real Time Information employer.

[^{F150}(5) When the employer becomes aware of an inaccuracy in a return under paragraph 21A or 21D, the employer must provide the correct information in the next return for the tax year in question.]

(6) But if the information given has not been corrected before 20th April following the end of the tax year in question, the employer must make a return under this sub-paragraph.

(7) A return under sub-paragraph (6)—

(a) must include the following—

(i) the information specified in paragraphs [^{F151}2 to 7 and 10 to 12] of Schedule 4A,

^{F152}(ii)

(iii) the value of the adjustment, if any, to the information given under each of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,

(iv) if an adjustment is made to the information given under paragraph 7 or 10(b) or (d) of Schedule 4A, the information specified in paragraph 6 of that Schedule,

(v) if an adjustment is made to the information given under paragraph 10(d) of Schedule 4A that decreases the amount reported under that paragraph, an indication of whether the employer has refunded the primary Class 1 contributions paid in error to the employee, and

(vi) if an adjustment is made to the information given under paragraph 16 of Schedule 4A, the information specified in paragraph 17 of that Schedule if it has not already been provided;

(b) must be made as soon as reasonably practicable after the [^{F153}employer becomes aware of the inaccuracy]; and

(c) must be made using an approved method of electronic communications [^{F154}and regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments)].

Status: Point in time view as at 05/03/2015.

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

(8) In the application of sub-paragraphs (6) and (7) to cases within sub-paragraph (3), if no information was given in any returns under paragraph 21A or 21D in respect of the employee in the tax year, the value of any adjustments required must be calculated as if there was a final return containing information for the employee in the year and the figure requiring adjustment was zero.

(9) Sub-paragraph (7)(c) does not apply if the employer is one to whom paragraph 21D applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.]

Textual Amendments

- F126** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F146** Words in Sch. 4 para. 21E(1) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(a)**
- F147** Word in Sch. 4 para. 21E(2) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(b)**
- F148** Words in Sch. 4 para. 21E(2) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(2)**
- F149** Word in Sch. 4 para. 21E(3) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(b)**
- F150** Sch. 4 para. 21E(5) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(c)**
- F151** Words in Sch. 4 para. 21E(7)(a)(i) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(a)**
- F152** Sch. 4 para. 21E(7)(a)(ii) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(b)**
- F153** Words in Sch. 4 para. 21E(7)(b) substituted (6.4.2014) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **9(d)**
- F154** Words in Sch. 4 para. 21E(7)(c) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **15(3)(c)**

[^{F155} Failure to make a return under paragraph 21A or 21D

21EA.—(1) This paragraph applies where an employer does not make a return required by paragraph 21A (real time returns of information about payments of general earnings) or 21D (exceptions to paragraph 21A).

(2) The employer must provide the information in the next return made under paragraph 21A or 21D for the tax year in question.

(3) But if the information has not been provided before 20th April following the end of the tax year in question, the employer must submit a return under this sub-paragraph^{F156}....

(4) A return under sub-paragraph (3) must—

- (a) include the information specified in Schedule 4A,
- (b) be made as soon as reasonably practicable after the discovery of the failure to make the return, and
- (c) be made using an approved method of electronic communications and regulation 90N(2) (mandatory use of electronic communications) applies as if the return were a paragraph

22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).

(5) Sub-paragraph (4)(c) does not apply if the employer is one to whom paragraph 21D applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.

(6) ^{F157}If a return under sub-paragraph (3) is not made before 20th May following the tax year in question] section 98A of TMA 1970 (special penalties in the case of certain returns) applies to ^{F158}that return^{F159}, but this sub-paragraph does not apply to a return in respect of the tax year 2014-15 or a subsequent tax year]].]

Textual Amendments

F155 Sch. 4 para. 21EA inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **16**

F156 Words in Sch. 4 para. 21EA(3) omitted (6.10.2013) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2013 \(S.I. 2013/2301\)](#), regs. 1(1), **4(a)**

F157 Words in Sch. 4 para. 21EA(6) inserted (6.10.2013) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2013 \(S.I. 2013/2301\)](#), regs. 1(1), **4(b)(i)**

F158 Words in Sch. 4 para. 21EA(6) substituted (6.10.2013) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2013 \(S.I. 2013/2301\)](#), regs. 1(1), **4(b)(ii)**

F159 Words in Sch. 4 para. 21EA(6) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(4)**

^{F126}Additional information about payments

21F.—(1) A Real Time Information employer must inform HMRC of each of the amounts specified in Schedule 4B (additional information about payments) for each tax period unless sub-paragraph (4) or (5) applies.

(2) The information must be given in a return.

(3) The return must be delivered within 14 days after the end of the tax period.

(4) This sub-paragraph applies if—

(a) all of the amounts are zero; and

(b) the employer has not made a return under sub-paragraph (2) in the tax year.

(5) This paragraph applies if none of the amounts has changed in the tax period.

(6) If an employer makes an error in a return under this paragraph, the employer must provide the correct information in the first return made under sub-paragraph (2) after the discovery of the error.

(7) But if the information given has not been corrected before 20th April following the end of the year in question, the employer must provide the correct information for the year in question in a return under this sub-paragraph.

[
^{F160}(7A) A Real Time Information employer may send to HMRC a notification (included within a return under this paragraph or otherwise) if—

(a) for a tax period, the employer was not required to make any returns in accordance with paragraph 21A or 21D because no payments of general earnings were made during the tax periods, or

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- (b) the employer has sent the final return under paragraph 21A or 21D that the employer expects to make—
 - (i) in the circumstances described in paragraph 5 of Schedule A1 to the PAYE Regulations (real time returns); or
 - (ii) for the year.]
- (8) A return under sub-paragraph (2) or (7) [^{F161}and a notification under paragraph (7A)]—
 - (a) must state—
 - (i) the year to which the return relates,
 - (ii) the employer's HMRC office number,
 - (iii) the employer's PAYE reference, ^{F162}...
 - (iv) the employer's accounts office reference^{F163}, and;
 - (v) if the notification is under sub-paragraph (7A)(b)(i), include the date of cessation;]
 - (b) is to be made using an approved method of electronic communications.
- ^{F164}(9)
- (10) For the purposes of sub-paragraph (8)(b), regulation 90N(2) (mandatory use of electronic communications) applies as if the return was a paragraph 22 return within the meaning given by regulation 90M (paragraph 22 return and specified payments).
- (11) The requirement to use an approved method of electronic communications does not apply if the employer is one to whom paragraph 21D (exceptions to paragraph 21A) applies but in those circumstances the return must be in such a form as HMRC may approve or prescribe.
- (12) Schedule 24 to the Finance Act 2007 (penalties for errors), as that Schedule applies to income tax returns, shall apply in relation to the requirement to make a return contained in sub-paragraph (2) or (7).]

Textual Amendments

- F126** Sch. 4 paras. 21A-21F inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **11**
- F160** Sch. 4 para. 21F(7A) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(2)**
- F161** Words in Sch. 4 para. 21F(8) inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(a)**
- F162** Word in Sch. 4 para. 21F(8)(a)(iii) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(b)**
- F163** Sch. 4 para. 21F(8)(a)(v) and word inserted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**
- F164** Sch. 4 para. 21F(9) omitted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **17(3)(c)**

[^{F165}Penalty: failure to comply with paragraph 21A or 21D

21G.—(1) Where a Real Time Information employer fails to deliver a return in accordance with paragraph 21A (real time returns of information about payments of general earnings) to paragraph 21AB (employees paid in specific circumstances), paragraph 21AD (benefits and expenses – returns under the PAYE Regulations), paragraph 21B (modification of the requirements of paragraph 21A: notional payments) or paragraph 21D (exceptions to paragraph 21A), Schedule 55 to the Finance Act 2009 (amount of penalty: real time information for PAYE) and regulations 67I to 67K of the PAYE Regulations (penalties) apply in relation that failure as if—

- (a) the return under paragraph 21A (real time returns of information about payments of general earnings) or paragraph 21D (exceptions to paragraph 21A), as the case may be, were a return falling within item 4 of the Table in paragraph 1 of Schedule 55, and
- (b) references to the PAYE Regulations were references to these Regulations,

but this is subject to sub-paragraph (2).

(2) Where a Real Time Information employer (P) is liable to a penalty in consequence of a failure to deliver a return (“the tax return”) under regulation 67B (real time returns of information about relevant payments) or regulation 67D (exceptions to regulation 67B) of the PAYE Regulations, P shall not also be liable to a penalty in respect of any failure in relation to an associated return under paragraph 21A (real time returns of information about payments of general earnings) or 21D (exceptions to paragraph 21A).

(3) A tax return and a return under paragraph 21A or 21D are “associated” if the return under paragraph 21A or 21D is required to be delivered at the same time as the tax return.]

Textual Amendments

F165 Sch. 4 para. 21G inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014](#) (S.I. 2014/2397), regs. 1(1), **3(5)**

Return by employer at end of year

22.—[^{F166}(A1) This [^{F167}paragraph] applies to—

- (a) non-Real Time Information employers;
- (b) Real Time Information employers in relation to years in which they were, for the whole of the year, non-Real Time information employers; and
- (c) Real Time Information employers to whom HMRC has given a notice requiring a return under regulation 73 of the PAYE Regulations (annual return of relevant payments liable to deduction of tax (Forms P35 and P14) in respect of a tax year.]

(1) [^{F168}Before 20th May following the end of the year the employer shall render to [^{F169}HMRC] in such form as they may approve or prescribe], a return showing in respect of each employee, in respect of whom he was required at any time during the year to prepare or maintain a deductions working sheet in accordance with this Schedule—

- (a) such particulars as [^{F169}HMRC] may require for the identification of the employee,
- (b) the year to which the return relates,
- (c) in respect of each and under each of the category letters, the total amounts for the year shown under—

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(i) each of [^{F170}sub-paragraphs (i) to (v)] severally of paragraph 7(13)(b) (such amounts being rounded down to the next whole pound if not already whole pounds) in the case of paragraphs (i) to [^{F171}(iii)],

^{F172}(ii)

^{F173}(iii)

(d) the total amount of any statutory maternity pay paid during the year; ^{F174}...

[^{F175}(da) the total amount of [^{F176}ordinary statutory paternity pay] paid during the year;

(daa) [^{F177}the total amount of additional statutory paternity pay paid during the year; ^{F178}...]

(db) the total amount of statutory adoption pay paid during the year[^{F179}; and]

(dc) the total amount of statutory shared parental pay paid during the year.]

^{F180}(e)

(2) The return required by sub-paragraph (1) shall include a statement and declaration in the form approved or prescribed by [^{F169}HMRC] containing a list of all deductions working sheets on which the employer was obliged to keep records in accordance with this Schedule in respect of that year, and shall also include a certificate showing—

(a) the total amount of earnings-related contributions payable by him in respect of each employee during that year;

(b) the total amount of earnings-related contributions payable in respect of all his employees during that year;

(c) in relation to any contracted-out employment the number notified by [^{F169}HMRC] on the relevant contracting-out certificate as the employer's number;

(d) in respect of statutory maternity pay paid during that year to all his employees, the total of amounts determined under regulation 3 of the Compensation of Employers Regulations and deducted by virtue of regulation 4 of those Regulations; ^{F181}...

[^{F182}(da) in respect of statutory paternity pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the [^{F183}ordinary statutory paternity pay] and Statutory Adoption Pay (Administration) Regulations 2002;

(daa) [^{F184}in respect of additional statutory paternity pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the Additional Statutory Paternity [^{F185}Pay] (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations 2010; ^{F186}...]

(db) in respect of statutory adoption pay paid during that year to all his employees the total of the amounts determined under regulation 5 of the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002][^{F187}; and

(dc) in respect of statutory shared parental pay paid during the year to all his employees the total of the amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014.]

^{F180}(e)

[^{F188}(2A) Where a liability arises to pay contributions in respect of retrospective earnings relating to a closed tax year, the employer shall render a replacement return, or where necessary prepare one, in respect of the employee for that closed tax year before 20th May following the end of the year in which the relevant retrospective contributions regulations came into force, in accordance

with paragraphs (a) to (c) of sub-paragraph (1), setting out the revised earnings and earnings-related contributions.

(2B) The return required by sub-paragraph (2A) shall include a statement and declaration in a form prescribed by HMRC containing a list of all deductions working sheets in accordance with paragraph 6(1A) of this Schedule in respect of that year, and shall also include a certificate showing—

- (a) the total amount of earnings-related contributions originally payable (in accordance with sub-paragraph (2)(a)) in respect of each employee to whom sub-paragraph (2A) applies;
- (b) the total amount of earnings-related contributions originally payable (in accordance with sub-paragraph (2)(b)) in respect of all employees to whom sub-paragraph (2A) applies;
- (c) the total amount of revised earnings-related contributions payable in respect of each of those employees;
- (d) the total amount of revised earnings-related contributions payable in respect of all those employees,
- (e) the difference between the amount certified in paragraph (b) and paragraph (d) of this sub-paragraph in respect of all of those employees;
- (f) in relation to any contracted-out employment the number notified by HMRC on the relevant contracting-out certificate as the employer’s number.]

^{F189}(3)

(4) If the employer is a body corporate, [^{F190}the declarations] and [^{F191}the certificates] referred to in [^{F192}sub-paragraphs (2) and (2B)] shall be signed by the secretary or by a director of the body corporate.

(5) If, within 14 days of the end of any year, an employer has failed to pay to the [^{F169}HMRC] the total amount of earnings-related contributions which he is liable so to pay, the [^{F169}HMRC] may prepare a certificate showing the amount of such contributions remaining unpaid for the year in question, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations.

The provisions of paragraph 17 shall apply with any necessary modifications to the amount shown in that certificate.

(6) Notwithstanding sub-paragraphs (2) to (5), [^{F193}the returns referred to in sub-paragraphs (1) and (2A)] may be made in such other form as [^{F169}HMRC] and the employer approve, and in that case—

- (a) sub-paragraphs (2) to (5) shall not apply; and
- (b) the making of [^{F194}the returns] shall be subject to such conditions as [^{F169}HMRC] may direct as to the method of making it.

(7) [^{F195}Section 98A of the Taxes Management Act 1970 (special penalties in the case of certain returns) and Schedule 24 to the Finance Act 2007 (penalties for errors) as that Schedule applies to income tax returns] as modified by the provisions of paragraph 7 of Schedule 1 to the Act shall apply in relation to the requirement to make a return contained in sub-paragraph (1) [^{F196}and (2A)].

Textual Amendments

F166 Sch. 4 para. 22(A1) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **12**

F167 Word in Sch. 4 para. 22(A1) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **18**

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

- F168** Words in Sch. 4 para. 22(1) substituted (6.4.2004) by The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004 (S.I. 2004/770), regs. 1(1), **32(12)(a)**
- F169** Word in Sch. 4 para. 22 substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(11)**
- F170** Words in Sch. 4 para. 22(1)(c)(i) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(a)(i)**
- F171** Word in Sch. 4 para. 22(1)(c)(i) substituted (6.4.2009) by The Social Security (Contributions) (Amendment) Regulations 2009 (S.I. 2009/111), regs. 1, **4(4)**
- F172** Sch. 4 para. 22(1)(c)(ii) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(a)(ii)**
- F173** Sch. 4 para. 22(1)(c)(iii) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(a)(ii)**
- F174** Word in Sch. 4 para. 22(1)(d) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(b)**
- F175** Sch. 4 para. 22(1)(da)-(db) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(b)**
- F176** Words in Sch. 4 para. 22(1)(da) substituted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(5)(a)**
- F177** Sch. 4 para. 22(1)(daa) inserted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(5)(b)**
- F178** Word in Sch. 4 para. 22(1)(daa) omitted (5.3.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(a)(iii)**
- F179** Sch. 4 para. 22(1)(dc) and word inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(a)(iv)**
- F180** Sch. 4 para. 22(1)(e)(2)(e) omitted (6.4.2012) by virtue of The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **27(c)**
- F181** Word in Sch. 4 para. 22(2)(d) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(c)**
- F182** Sch. 4 para. 22(2)(da)-(db) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The Social Security (Contributions) (Amendment) Regulations 2003 (S.I. 2003/193), regs. 1(1), **16(5)(c)**
- F183** Words in Sch. 4 para. 22(2)(da) substituted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(5)(c)**
- F184** Sch. 4 para. 22(2)(daa) inserted (14.11.2010) by The Social Security (Contributions) (Amendment No. 5) Regulations 2010 (S.I. 2010/2450), regs. 1, **4(5)(d)**
- F185** Word in Sch. 4 para. 22(2)(daa) inserted (6.4.2012) by The Social Security (Contributions) (Amendment No. 3) Regulations 2012 (S.I. 2012/821), regs. 1(1), **28**
- F186** Word in Sch. 4 para. 22(2)(daa) omitted (5.3.2015) by virtue of The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(b)(iii)**
- F187** Sch. 4 para. 22(2)(dc) and word inserted (5.3.2015) by The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/175), reg. 2(2)(3), **4(5)(b)(iv)**
- F188** Sch. 4 para. 22(2A)(2B) inserted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(12)**
- F189** Sch. 4 para. 22(3) omitted (6.10.2014) by virtue of The Social Security (Contributions) (Amendment No. 4) Regulations 2014 (S.I. 2014/2397), regs. 1(1), **3(6)**
- F190** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(13)(a)**
- F191** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by The Social Security Contributions (Consequential Provisions) Regulations 2007 (S.I. 2007/1056), regs. 1, **8(13)(b)**

- F192** Words in Sch. 4 para. 22(4) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(13)(c)**
- F193** Words in Sch. 4 para. 22(6) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(14)(a)**
- F194** Words in Sch. 4 para. 22(6)(b) substituted (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(14)(b)**
- F195** Words in Sch. 4 para. 22(7) substituted (1.4.2008) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/636\)](#), regs. 1(3)(a), **7(a)**
- F196** Words in Sch. 4 para. 22(7) added (6.4.2007) by [The Social Security Contributions \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1056\)](#), regs. 1, **8(15)**

[^{F197}Additional return by employer at end of year where liability transferred to employed earner: elections under paragraph 3B(1) of Schedule 1 to the Act.]

23.—(1) This paragraph applies where—

- (a) secondary Class 1 contributions are payable in respect of [^{F198}relevant employment income; and]
- (b) an amount or proportion (as the case may be) of the liability of the secondary contributor for those contributions is transferred to the employed earner by an election made jointly by them for the purposes of paragraph 3B(1) of Schedule 1 to the Act.

(2) [^{F199}Before 7th July after the end of the year the employer shall deliver to the Inland Revenue], in respect of each employed earner to whom any liability is transferred by the election, written particulars of the matters set out in sub-paragraph (3).

(3) The matters set out in this paragraph are—

- (a) the amount of the contributions referred to in sub-paragraph (1)(a);
- (b) the amount of the transferred liability; and
- (c) the date on which payment of the amount of the transferred liability was made to the [^{F200}Inland Revenue].

Textual Amendments

- F197** Sch. 4 para. 23 heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(d)**
- F198** Words in Sch. 4 para. 23(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), **7(e)**
- F199** Words in Sch. 4 para. 23(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(13)(b)**
- F200** Words in Sch. 4 para. 23(3)(c) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(13)(c)**

Special return by employer at end of voyage period

24.—(1) This paragraph applies where earnings-related contributions are assessed in accordance with regulation 120(4) or (5) (earnings periods for mariners and apportionment of earnings).

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

(2) Not later than 14 days after the end of the voyage period the employer shall render to the [F201Inland Revenue] in such form as the [F201Inland Revenue] may authorise a return in respect of each mariner showing—

- (a) his name, discharge book number and national insurance number;
- (b) the earnings periods and the amounts of [F202general earnings] apportioned to each such period in the voyage period;
- (c) the appropriate category letter for each apportionment of [F202general earnings];
- (d) the amounts of all the earnings-related contributions payable on each apportionment of [F202general earnings] otherwise than under paragraph 7(3);
- (e) the amounts of primary Class 1 contributions included in the amounts shown under paragraph (d) for each apportionment of [F202general earnings];
- (f) where the employment is contracted-out employment for any part of the voyage period—
 - (i) the amounts of that part of the contributions shown under paragraph (e) which were payable on earnings above the primary threshold, if primary Class 1 contributions were payable at the reduced rate, and
 - (ii) the number notified by the [F201Inland Revenue] on the relevant contracting-out certificate as the employer’s number; [F203and]
- (g) the total amount of any earnings in respect of which primary Class 1 contributions were payable, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate[F204.]

F205(h)

Textual Amendments

F201 Words in Sch. 4 para. 24 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(14)(a)**

F202 Words in Sch. 4 para. 24 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(14)(b)**

F203 Word in Sch. 4 para. 24(2)(f) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **29(a)**

F204 Word in Sch. 4 para. 24(2)(g) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **29(b)**

F205 Sch. 4 para. 24(2)(h) omitted (6.4.2012) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **29(c)**

Return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order

F206 25.

Textual Amendments

F206 [Sch. 4 para. 25](#) omitted (6.10.2014) by virtue of [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014 \(S.I. 2014/2397\)](#), regs. 1(1), **3(7)**

[^{F207} Retention by employer of contribution and election records

26.—(1) An employer must keep and preserve all contribution records which are not required to be sent to HMRC by other provisions in these Regulations for not less than—

- (a) three years after the end of the tax year to which they relate; or
- (b) for documents or records relating to information about the amounts of Class 1A and Class 1B contributions, three years after the end of the year in which a contribution became payable.

(2) The duty under paragraph (1) may be discharged by preserving the contribution records in any form or by any means.

(3) Where an election has been made jointly by the secondary contributor and the employed earner for the purposes of paragraph 3B(1) of Schedule 1 to the Act, the records which the secondary contributor is obliged by paragraph 8 to maintain shall be retained by the secondary contributor throughout the period for which the election is in force and for six years after the end of that period.

(4) In this paragraph “contribution records” means wages sheets, deductions working sheets ^{F208} ... and other documents or records relating to—

- (a) the calculation of payment of earnings to the employer's employees or the amount of the earnings-related contributions payable for those earnings;
- (b) the amount of any Class 1A contributions or Class 1B contributions payable by the employer; and
- (c) any information about the amounts of Class 1A and Class 1B contributions.

[^{F209}(4A) Sub-paragraph (4B) applies in relation to an employer who makes deductions, or applies for a repayment, under section 4 of the National Insurance Contributions Act 2014 on account of an employment allowance for which the employer qualifies for a tax year (or who intends to do so).

(4B) So far as they are not otherwise covered by sub-paragraph (4), “contribution records” includes any documents or records relating to—

- (a) the employer's qualification for the employment allowance, or
- (b) the calculation of any amount that has been, or could be, deducted or repaid under section 4 of the National Insurance Contributions Act 2014 on account of the employment allowance.]

(5) For the purposes of this paragraph “employer”—

- (a) includes, in relation to a Class 1A contribution, the person liable to pay such a contribution in accordance with section 10ZA of the Act (liability of third party provider of benefits in kind); and
- (b) means, in relation to a Class 1B contribution, the person liable to pay such a contribution in accordance with section 10A of the Act.

Textual Amendments

F207 Sch. 4 para. 26-26A substituted for Sch. 4 para. 26 (1.4.2009) (with effect in accordance with reg. 1(2) (a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(4)**

F208 Words in Sch. 4 para. 26(4) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **4(4)**

F209 Sch. 4 para. 26(4A)(4B) inserted (6.4.2014) by [National Insurance Contributions Act 2014 \(c. 7\)](#), **ss. 7(3), 8** (with s. 7(4))

Status: Point in time view as at 05/03/2015.

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

Certificate of employer's liability to pay contributions after inspection of documents

26A.—(1) An officer of Revenue and Customs may, by reference to the information obtained from an inspection of the documents and records produced under Schedule 36 to the Finance Act 2008 (information and inspection powers), and on the occasion of each inspection, prepare a certificate showing—

- (a) the amount of earnings-related contributions which it appears that the employer is liable to pay to HMRC, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations for the years or tax periods covered by the inspection; or
- (b) the amount of any Class 1B contributions which it appears that the employer is liable to pay to HMRC for the years covered by the inspection, or such an amount in addition to an amount referred to in paragraph (a);

together with any amount of earnings-related contributions or Class 1B contributions or a combination of those classes of contributions, which has not been paid to HMRC or, to the best of the officer's knowledge and belief, to any other person to whom it might lawfully be paid.

(2) The production of a certificate mentioned in sub-paragraph (1) shall, unless the contrary is proved, be sufficient evidence that the employer is liable to pay to HMRC in respect of the years or, as the case may be, tax periods mentioned in the certificate, the amount shown in the certificate as unpaid; and any document purporting to be such a certificate shall be treated as such a certificate until the contrary is proved.

(3) The provisions of paragraph 16 shall apply with any necessary modifications to the amount shown in such a certificate.

(4) For the purposes of this paragraph “employer” has the meaning given by paragraph 26(5).]

Textual Amendments

F207 Sch. 4 para. 26-26A substituted for Sch. 4 para. 26 (1.4.2009) (with effect in accordance with reg. 1(2) (a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **8(4)**

Death of an employer

27. If an employer dies, anything which he would have been liable to do under this Schedule shall be done by his personal representatives, or, in the case of an employer who paid [^{F210}general earnings] on behalf of another person, by the person succeeding him or, if no person succeeds him, the person on whose behalf he paid [^{F210}general earnings].

Textual Amendments

F210 Words in Sch. 4 para. 27 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(17)**

Succession to a business, etc

28.—(1) This paragraph applies where there has been a change in the employer from whom an employee receives [^{F210}general earnings] in respect of his employment in any trade, business, concern or undertaking, or in connection with any property, or from whom an employee receives any annuity other than a pension.

(2) Where this paragraph applies, in relation to any matter arising after the change, the employer after the change shall be liable to do anything which the employer before the change would have been liable to do under this Schedule if the change had not taken place.

(3) Sub-paragraph (2) is subject to the qualification that the employer after the change shall not be liable for the payment of any earnings-related contributions which were deductible from emoluments paid to the employee before, unless they are also deductible from emoluments paid to [^{F211}the employee after], the change took place, or of any corresponding employer's earnings-related contributions.

Textual Amendments

F210 Words in Sch. 4 para. 27 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(17)**

F211 Words in Sch. 4 para. 28(3) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(18)**

Payments by cheque

29.—(1) Sub-paragraph (2) applies for the purposes of paragraphs 10, 11, 13, 15, 17 and 18.

(2) If any payment to the [^{F212}Inland Revenue] is made by cheque, and the cheque is paid on its first presentation to the banker on whom it is drawn, the payment shall be treated as made on the day on which the cheque was received by the [^{F212}Inland Revenue], and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.

Textual Amendments

F212 Words in Sch. 4 para. 29 substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **32(19)**

Status:

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Changes to legislation:

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