
STATUTORY INSTRUMENTS

2004 No. 770

The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004

Amendment of the Contributions Regulations

32.—(1) Part 3 (payment and recovery of earnings-related contributions, Class 1A contributions and Class 1B contributions, etc.) is amended as follows.

(2) In paragraph 10 (payment of earnings-related contributions monthly by employer)—

(a) in sub-paragraph (1)—

(i) for “Collector” substitute “Inland Revenue”;

(ii) after “14 days” insert “or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, within 17 days”;

and

(iii) omit “income”;

(b) in sub-paragraph (2)—

(i) for “emoluments” substitute “general earnings”; and

(ii) omit “income”; and

(c) in sub-paragraph (3) for “emoluments” substitute “general earnings”.

(3) In paragraph 11 (payment of earnings-related contributions quarterly by employer)⁽¹⁾—

(a) in sub-paragraph (1)—

(i) for “Collector” substitute “Inland Revenue”;

(ii) omit “income”;

(iii) after “tax quarter” insert—

“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”

(iv) omit sub-paragraph (1)(b);

(b) in sub-paragraph (2)—

(i) for “emoluments” substitute “general earnings”;

(ii) omit “income”;

(c) in sub-paragraph (3), for “or emoluments”, substitute “of general earnings”;

(d) in sub-paragraph (4)—

(i) for “income tax months” substitute “tax months”;

(ii) for “Collector”, wherever it occurs, substitute “Inland Revenue”;

⁽¹⁾ Sub-paragraph (4) of paragraph 11 was substituted by regulations 2 and 16 of [S.I. 2003/193](#).

- (iii) for “regulation 40 of the Income Tax Regulations” substitute “regulation 68 of the PAYE Regulations”; and
 - (iv) for “the Board” substitute “the Inland Revenue”.
- (4) In paragraph 12 (payment of earnings-related contributions by employer: further provisions)
- (a) for sub-paragraph (1) substitute—
 - “(1) The Inland Revenue shall give a receipt to the employer for the total amount paid under paragraph 10 or 11 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.”; and
 - (b) in sub-paragraph (2)—
 - (i) for “Collector” substitute “Inland Revenue”; and
 - (ii) for “emoluments”, wherever it occurs, substitute “general earnings”.
- (5) In paragraph 13 (payment of Class 1B contributions)—
- (a) in sub-paragraph (1) after “19th October” insert “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”; and
 - (b) for “Collector”, wherever it occurs, substitute “Inland Revenue”; and
 - (c) in sub-paragraph (2) omit “income”.
- (6) In paragraph 14 (employer failing to pay earnings-related contributions)—
- (a) in sub-paragraph (1) after for “14 days” where those words first occur, substitute “17 days”;
 - (b) for “Collector”, wherever it occurs, substitute “Inland Revenue”;
 - (c) omit “income” wherever it occurs; and
 - (d) in sub-paragraph (3) omit “to him” wherever the words occur.
- (7) In paragraph 15 (specified amount of earnings-related contributions payable by the employer)
- (a) in sub-paragraph (1)—
 - (i) for “14 days” insert “substitute “17 days”;
 - (ii) for “his judgment” substitute “their judgment”; and
 - (iii) for “he considers” substitute “they consider”;
 - (b) for “Collector”, wherever it occurs, substitute “Inland Revenue”;
 - (c) omit “income”, wherever it occurs; and
 - (d) in sub-paragraph (6), omit “to him” wherever the words occur.
- (8) In paragraph 16 (recovery of earnings-related contributions or Class 1B contributions)—
- (a) in sub-paragraph (1)—
 - (i) for “section 203 of the Taxes Act (pay as you earn)”, substitute “section 684 of ITEPA 2003 (PAYE regulations)”;
 - (ii) for “under Schedule E”, substitute “as employment income under ITEPA 2003”;
 - (b) for “Collector”, wherever it occurs, substitute “Inland Revenue”; and
 - (c) omit “income ” wherever it occurs.
- (9) In paragraph 17 (interest on overdue earnings-related contributions or Class 1B contributions)

- (a) in sub-paragraph (1)—
 - (i) for the words from the beginning to “paragraph 21” substitute “Subject to paragraph 21”
 - (ii) in paragraph (a) after “14 days” insert “or, if payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, 17 days”;
 - (iii) in paragraph (b) after “19th October” insert “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”;
- (b) in sub-paragraph (2) for “Collector” substitute “Inland Revenue”;
- (c) in sub-paragraph (3)(b)—
 - (i) in sub-paragraph (i) after “the 14th day” insert “or, if payment was made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 17th day ”;
 - (ii) in sub-paragraph (ii) after “the 19th October” insert “or, if payment was made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 22nd October”.
- (d) for sub-paragraph (5) substitute—

“(5) A certificate of the Inland Revenue 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.”.
- (10) After paragraph 17 insert—

“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 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.”.
- (11) In paragraph 19(b) (repayment of interest on contributions which are repaid) for “52 or 55” substitute “52, 52A or 55”.
- (12) In paragraph 22 (return by employer at end of year) **(2)**—
 - (a) in sub-paragraph (1) for the words from “Not later” to “prescribe”, substitute—

“Before 20th May following the end of the year the employer shall render to the Inland Revenue in such form as they may approve or prescribe”;
 - (b) for “Board”, wherever it occurs (but subject to the amendment made by sub-paragraph (a) above) substitute “Inland Revenue”;
 - (c) for “Collector”, wherever it occurs, substitute “Inland Revenue”.
- (13) In paragraph 23 (additional return by employer at end of year where liability transferred to employed earner: gains from employment-related securities options)**(3)**—

(2) In sub-paragraph (1)(c)(i) of paragraph 22, words “subparagraphs (i) to (iv)” were substituted, and sub-paragraphs (1)(c)(ii) revoked, by regulations 2 and 16 of [S.I. 2003/193](#). In sub-paragraphs (1)(d) and (2)(d) the word “omitted” was revoked, and sub-paragraphs (1)(da), (db), (2)(da) and (db) were inserted, by regulations 2 and 16 of [S.I. 2003/193](#).

(3) Paragraph 23 and the heading were amended by [S.I. 2003/2085](#).

- (a) in sub-paragraph (1)(a), for “remuneration”, substitute “earnings”;
 - (b) in sub-paragraph (2), for the words from “Not later than” to “Inspector”, substitute “Before 7th July after the end of the year the employer shall deliver to the Inland Revenue”;
 - (c) in sub-paragraph (3)(c) for “Collector”, substitute “Inland Revenue”.
- (14) In paragraph 24 (special return by employer at end of voyage period)—
- (a) for “Board”, wherever it occurs, substitute “Inland Revenue”;
 - (b) for “emoluments”, wherever it occurs, substitute “general earnings”.
- (15) In paragraph 25 (return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order) omit “income” wherever it occurs.
- (16) In paragraph 26 (inspection of employer’s records)(4)—
- (a) for “emoluments”, wherever it occurs, substitute “general earnings”;
 - (b) omit “income” wherever it occurs;
 - (c) for “Collector”, wherever it occurs other than as provided for in sub-paragraph (d) below, substitute “Inland Revenue”;
 - (d) in sub-paragraph (1) for “Board” substitute “Inland Revenue”;
 - (e) in sub-paragraph (4), for “The Collector may”, substitute “The authorised officer may”;
 - (f) in sub-paragraph (6), for “regulation 20 of the Income Tax Regulations”, substitute “regulation 35 of the PAYE regulations”;
- (17) In paragraphs 27 and 28 (death of an employer and succession to a business) for “emoluments”, wherever it occurs, substitute “general earnings”.
- (18) In paragraph 28(3) for “the employer after” substitute “the employee after”.
- (19) In paragraph 29 for “Collector”, wherever it occurs, substitute “Inland Revenue”.

(4) Sub-paragraph (3A) of paragraph 26 was inserted by regulation 16 of [S.I. 2003/193](#).