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STATUTORY INSTRUMENTS

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**2010 No. 721**

**The Social Security (Contributions)  
(Amendment No. 4) Regulations 2010**

**PART 2**

Collection of Class 1, 1A and 1B contributions: penalties

**Penalties for errors in Class 1A returns and decisions**

4. For regulation 81(1) (penalties for failure to make returns and incorrect returns) substitute—
- “(1) Schedule 24 to the Finance Act 2007<sup>(1)</sup> (penalties for errors) applies to the return of contributions referred to in regulation 80(1) (return by employer) as if—
- (a) Class 1A contributions were a tax; and
  - (b) that tax and the return of contributions in relation to it were listed in the table in paragraph 1 of that Schedule.
- (1A) That Schedule also applies to decisions made under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc) Act 1999 regarding Class 1A contributions and for that purpose a reference in the Schedule to an assessment is to be treated as if it included a reference to a decision and “under-assessment” shall be construed accordingly.
- (1B) Paragraphs (6) to (9) do not apply in relation to penalties under paragraphs (1) and (1A).”.

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(1) 2007 c.11. Schedule 24 was amended in particular by Schedule 40 to the Finance Act 2008 (c.9) and Schedule 57 to the Finance Act 2009 (c.10).