
STATUTORY INSTRUMENTS

2012 No. 821

The Social Security (Contributions)
(Amendment No. 3) Regulations 2012

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2001 Regulations

Payments of earnings-related contributions quarterly by employer

7. In paragraph 11 of Schedule 4 (payment of earnings related contributions quarterly by employer)—

(a) in sub-paragraph (2), after “tax quarter” insert “(and, where required, reported under paragraph 21A or 21D)”;

(b) after sub-paragraph (3) insert—

“(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.”; and

(c) in sub-paragraph (4), in the definition of “P”, before “68” insert “67G or”.