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STATUTORY INSTRUMENTS

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**2013 No. 622**

**SOCIAL SECURITY**

The Social Security (Contributions)  
(Amendment and Application of Schedule 38  
to the Finance Act 2012) Regulations 2013

Made - - - - at 2.30 p.m. on 14th  
March 2013  
Laid before Parliament 15th March 2013  
Coming into force in accordance with Regulation 1

THE SOCIAL SECURITY (CONTRIBUTIONS)  
(AMENDMENT AND APPLICATION OF SCHEDULE 38  
TO THE FINANCE ACT 2012) REGULATIONS 2013

PART 1

General

1. Citation, commencement, effect and interpretation
2. Amendment of the 2001 Regulations

PART 2

Closure of the Simplified Deduction Scheme

3. Amendment of regulation 90NA
4. Amendment of Schedule 4

PART 3

Real Time Information

CHAPTER 1

Real Time Information

5. Amendment of Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As Your Earn) Regulations 2003
6. Interpretation

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

7. Payment of earnings-related contributions monthly by employer
8. Payments of earnings-related contributions quarterly by employer
9. Payments to and recoveries from HMRC for each tax period by Real Time Information employers: return under paragraph 21E(6) or 21EA(3)
10. Real Time returns of information about payments of general earnings
11. Exceptions to paragraph 21A
12. Modification of the requirements of paragraph 21A: notional payments
13. Notifications of payments of general earnings to and by providers of certain electronic payment methods
14. Exceptions to paragraph 21A
15. Returns under paragraphs 21A and 21D: amendments
16. After paragraph 21E insert— Failure to make a return under...
17. Additional information about payments
18. Return by employer at end of year
19. Requirement for security
20. Direct collection involving deductions working sheets
21. (1) Paragraph 31 (direct collection involving deductions working sheets) is...
22. After paragraph 31 (direct collection involving deductions working sheets) insert—...
23. Real time returns
24. In paragraph 2 (information about the employer and the employee)for...
25. After paragraph 2 insert— For the purposes of paragraph 2, the references in paragraphs...
26. After paragraph 3 (information about payments to the employee, etc)—...
27. For paragraph 12 substitute— If the employee’s employment is contracted-out or was contracted-out at...
28. After paragraph 12 insert— Whether, during the period since the employer last made a...

## CHAPTER 2

### Real Time Information: transitional provisions

29. Information about employees
30. Information about payments to employees
31. Provision of information under regulations 29 and 30
32. Regulations 29 to 31 interpretation

## PART 4

### Other provisions relating to Class 1, 1A, 2 and 3 contributions

33. Amendment of the Social Security (Contributions) Regulations 2001
34. In regulation 48(3)(b) (Class 3 contributions) for “and 50B” substitute...
35. After regulation 50B (Class 3 contributions: tax years 1993-94 to...
36. In regulation 52A (return of contributions paid in excess of...
37. After regulation 61A (voluntary Class 2 contributions: tax years 1993-94...
38. After regulation 63 (Class 2 contributions paid late in accordance...
39. In Schedule 2 (calculation of earnings for the purposes of...
40. In Schedule 3 (payments to be disregarded in the calculation...

PART 5

Tax agents: dishonest conduct

41. Application of Schedule 38 to the Finance Act 2012

PART 6

Repeals

42. Amendment of the Social Security (Contributions) (Amendment No. 5) Regulations 2001  
Signature  
Explanatory Note