
STATUTORY INSTRUMENTS

2013 No. 622

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

PART 4

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

Amendment of the Social Security (Contributions) Regulations 2001

38. After regulation 63 (Class 2 contributions paid late in accordance with a payment undertaking) insert—

“Collection of unpaid Class 2 contributions through PAYE code

63A.—(1) Where—

- (a) the amount of any Class 2 contributions (“relevant debt”) would fall to be computed in accordance with section 12(3) of the Act⁽¹⁾ (late paid Class 2 contributions), and
- (b) paragraph (2) applies,

the amount of the relevant debt must be computed in accordance with paragraph (4).

(2) This paragraph applies where—

- (a) the code (“the PAYE code”) required by regulation 13 of the PAYE Regulations⁽²⁾ (determination of code by Inland Revenue) for use by an employer for a year⁽³⁾ in respect of the person liable to pay the relevant debt is determined in accordance with regulation 14A of the PAYE Regulations (determination of code in respect of recovery of relevant debts) so as to effect recovery of the relevant debt;
- (b) the determination of the PAYE code is made assuming the amount of the relevant debt is the amount computed in accordance with paragraph (4); and
- (c) the relevant debt is paid in the year in respect of which the PAYE code is determined for use by an employer of the person liable to pay the relevant debt.

(3) For the purpose of determining whether a relevant debt is paid in accordance with paragraph (2)(c), the amount of the relevant debt must be assumed to be the amount computed in accordance with paragraph (4).

(1) Regulation 1(2) of [S.I. 2001/1004](#) provides that “the Act” means the Social Security Contributions and Benefits Act 1992. Regulation 156 provides that a reference to a provision in an enactment that applies only to Great Britain, shall be construed so far as necessary as including a reference to the corresponding enactment applying in Northern Ireland. Schedule 7 provides that the corresponding enactment is the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

(2) [S.I. 2003/2682](#), amended by [S.I. 2011/1584](#).

(3) Regulation 1(2) of [S.I. 2001/1004](#) provides that “year” means “tax year”.

Status: This is the original version (as it was originally made).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

(4) The amount referred to in paragraphs (1), (2)(b) and (3) is the highest weekly rate of a Class 2 contribution in the period beginning with the contribution week to which the relevant debt relates and ending with the day the PAYE code mentioned in paragraph (2) (a) is determined.”.