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STATUTORY INSTRUMENTS

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**2014 No. 1016**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2014**

**Amendment of the Social Security (Contributions) Regulations 2001**

2. Schedule 4 to the Social Security (Contributions) Regulations 2001 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003)(1) is amended as follows—

- (a) insert after paragraph 10(3A) (payment of earnings-related contributions monthly by employer)(2)—

“(4) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC(3)—

- (a) 17 days after the end of the tax month(4) in which the correction is made if payment is made using an approved method of electronic communications(5), and
- (b) 14 days after the end of the tax month in which the correction is made, in any other case.”;

- (b) insert after paragraph 11(3A) (payment of earnings-related contributions quarterly by employer)(6)—

“(3B) Where the amount specified in sub-paragraph (2) has been adjusted to take account of an error as provided for in sub-paragraph (3A) and the value of the adjustment is a negative amount, that amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the tax quarter(7) in which the correction is made if payment is made using an approved method of electronic communications, and
- (b) 14 days after the end of the tax quarter in which the correction is made, in any other case.”; and

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- (1) S.I. 2001/1004, relevant amending instruments are S.I. 2003/193, 2004/770, 2006/576, 2007/1056, 2009/600, 2010/24502012/821 and 2013/622.
- (2) Paragraph 10 was amended by regulation 32 of S.I. 2004/770, regulation 8 of S.I. 2007/1056, regulations 6 and 23 of S.I. 2012/821 and regulation 7 of S.I. 2013/622 which inserted paragraph 10(3A).
- (3) The term “HMRC” is defined in regulation 1(2) of S.I. 2001/1004 as Her Majesty’s Revenue and Customs which definition was inserted by regulation 3 of S.I. 2009/600.
- (4) The term “tax month” is defined in paragraph 1(2) of Schedule 4 of S.I. 2001/1004.
- (5) The term “approved method of electronic communication” is defined in regulation 1(2) of S.I. 2001/1004 and was inserted by regulation 36 of S.I. 2004/770. A method is an approved method of electronic communications if it has been approved by a direction issued by the Commissioners for Her Majesty’s Revenue and Customs. The most recent direction was issued in March 2012 providing that approved methods of electronic communication are “the services known as Direct Debit, BACS Direct Credit (including telephone and internet banking), CHAPS, debit and credit card over the internet (BillPay), Government Banking Services (formerly known as Paymaster), Bank Giro and payments made through the Post Office.”. A copy of that direction is available at <http://www.hmrc.gov.uk/ebu/irboadir.htm>.
- (6) Paragraph 11 has been amended by regulation 16 of S.I. 2003/193, regulation 32 of S.I. 2004/770, regulation 9 of S.I. 2006/576, regulation 8 of S.I. 2007/1056, regulation 4 of S.I. 2010/2450, regulations 7, 24 and 25 of S.I. 2012/821 and regulation 8 of S.I. 2013/622.
- (7) The term “tax quarter” is defined in paragraph 1(2) of Schedule 4 to S.I. 2001/1004.

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

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- (c) insert after paragraph 11ZA(3) (payments to and recoveries from HMRC for each tax period by Real Time Information employers: returns under paragraph 21E(6) or 21EA(3))(8)—

“(3A) Where sub-paragraph (3) applies the negative amount is treated as having been paid to HMRC—

- (a) 17 days after the end of the final tax period(9) in the year covered by the return where payment is made using an approved method of electronic communication, and
- (b) 14 days after the end of the final tax period in the year covered by the return in any other case.”.

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(8) Paragraph 11ZA was inserted by regulation 9 of [S.I. 2012/821](#) and has been amended by regulation 5 of [S.I. 2013/622](#).

(9) The term “tax period” is defined in paragraph 1(2) of Schedule 4 to [S.I. 2001/1004](#).