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STATUTORY INSTRUMENTS

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**2014 No. 608**

**The Social Security (Contributions)  
(Amendment) Regulations 2014**

**Amendment of Schedule 4**

9. In paragraph 21E (returns under paragraphs 21A and 21D: amendments)<sup>(1)</sup>—
- (a) in sub-paragraph (1) for “an employer discovers an error in a return” substitute “there is an inaccuracy in a return, whether careless or deliberate,”
  - (b) in sub-paragraphs (2) and (3) for “error” substitute “inaccuracy”,
  - (c) for sub-paragraph (5) substitute—
    - “(5) When the employer becomes aware of an inaccuracy in a return under paragraph 21A or 21D, the employer must provide the correct information in the next return for the tax year in question.”, and
  - (d) in sub-paragraph (7)(b) for “discovery of the error” substitute “employer becomes aware of the inaccuracy”.

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<sup>(1)</sup> Paragraph 21E was inserted by regulation 11 of [S.I. 2012/821](#) and amended by regulation 15 of [S.I. 2013/622](#).