
STATUTORY INSTRUMENTS

2015 No. 521

**The Social Security Contributions
(Amendments in Consequence of Part 4 of
the Finance Act 2014) Regulations 2015**

Amendment of the Social Security (Contributions) Regulations 2001

3. After regulation 1(3) of the Social Security (Contributions) Regulations 2001(1)(interpretation), insert—

“(3A) In these Regulations, references to—

(a) Schedule 24 to the Finance Act 2007(2) (penalties for errors); and

(b) Schedule 55 to the Finance Act 2009(3) (penalties for failure to make a return)

include references to these Schedules as amended by paragraphs 3 and 5 of Schedule 33 to the Finance Act 2014 (Part 4: Consequential Amendments).”.

(1) S.I. 2001/1004; relevantly amended by S.I. 2003/193, 2004/770, 2007/1056, 2008/636, 2009/111, 2010/721, 2010/2450, 2012/821, 2013/622, 2013/2301, 2014/608 and 2014/2397.

(2) 2007 c. 11. Schedule 24 has been relevantly amended by Schedule 40 to the Finance Act 2008 (c. 9), Schedule 57 to the Finance Act 2009 (c. 10), Schedule 10 to the Finance Act 2010 (c. 13), Schedule 33 to the Finance Act 2014 (c. 26) and S.I. 2009/56.

(3) 2009 c.10. Schedule 55 has been relevantly amended by Schedule 50 to the Finance Act 2013 (c. 29) and Schedule 33 to the Finance Act 2014.