

Social Security Administration Act 1992

1992 CHAPTER 5

PART VI

ENFORCEMENT

Unpaid contributions etc.

120 Proof of previous offences

- (1) Subject to and in accordance with subsections (2) to (5) below, where a person is convicted of an offence mentioned in section 119(1) or (2)(a) above, evidence may be given of any previous failure by him to pay contributions within the time prescribed for the purpose; and in those subsections "the conviction" and "the offence" mean respectively the conviction referred to in this subsection and the offence of which the person is convicted.
- (2) Such evidence may be given only if notice of intention to give it is served with the summons or warrant or, in Scotland, the complaint on which the person appeared before the court which convicted him.
- (3) If the offence is one of failure to pay a Class 1 contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person) such contributions or any Class 1A contributions or state scheme premiums on the date of the offence, or during the 2 years preceding that date.
- (4) If the offence is one of failure to pay Class 1A contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person or the same car) such contributions, or any Class 1 contributions or state scheme premiums, on the date of the offence, or during the 2 years preceding that date.

(5) If the offence—

- (a) is one of failure to pay Class 2 contributions; or
- (b) is one of those mentioned in section 119(2)(a) above, evidence may be given of his failure to pay such contributions during those 2 years.

Status: This is the original version (as it was originally enacted).

(6) On proof of any matter of which evidence may be given under subsection (3), (4), or (5) above, the person convicted shall be liable to pay to the Secretary of State a sum equal to the total of all amounts which he is so proved to have failed to pay and which remain unpaid at the date of the conviction.