

SCHEDULES

SCHEDULE 9

Section 26(2).

FURTHER CONSEQUENTIAL AMENDMENTS

Debtors (Scotland) Act 1987 (c. 18)

- 1 In section 1(5)(f)(iv) (competence of time to pay direction) and section 5(4)(f)(iv) (competence of time to pay order) of the Debtors (Scotland) Act 1987, as amended by paragraph 12 of Schedule 7 to the Social Security Act 1998, for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
- 2 In paragraph 35(dd) of Schedule 5 to the Debtors (Scotland) Act 1987 (interpretation), as inserted by paragraph 14 of Schedule 7 to the Social Security Act 1998, for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.

Social Security Contributions and Benefits Act 1992 (c. 4)

- 3 In section 12 of the Social Security Contributions and Benefits Act 1992 (late paid Class 2 contributions), in subsection (7), after “commences;” there is inserted—
 - “(aa) civil proceedings in a magistrates' court commence when a complaint is made;”.
- 4 In section 19A(1)(c) of the Social Security Contributions and Benefits Act 1992 (Class 1, 1A or 1B contributions paid in error), for “Secretary of State” there is substituted “Inland Revenue”.
- 5 In paragraph 6(4A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax), for “this paragraph” there is substituted “sub-paragraph (1) above”.
- 6 (1) Paragraph 7A of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax) is amended as follows.
 - (2) In sub-paragraph (2)—
 - (a) after “or to the” there is inserted “other”, and
 - (b) for “Secretary of State” there is substituted “Inland Revenue”.
 - (3) In sub-paragraph (3)—
 - (a) in paragraph (b) for “Secretary of State” there is substituted “Inland Revenue”, and
 - (b) in paragraph (e), for “Secretary of State, in his” there is substituted “Inland Revenue, in their”.
- 7 (1) Paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (collection of contributions) is amended as follows.

Status: This is the original version (as it was originally enacted).

- (2) In the italic heading immediately preceding the paragraph, for “by Secretary of State” there is substituted “otherwise than through PAYE system”.
- (3) In sub-paragraph (1), for the words from “prescribed” to the end there is substituted “prescribed, Class 1, Class 1A, Class 1B or Class 2 contributions shall be paid to the Inland Revenue in a manner different from that in which income tax in relation to which regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) apply is payable.”
- (4) In sub-paragraph (2)—
- (a) for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”, and
 - (b) in paragraph (e), the words “subject to sub-paragraph (4) below,” are omitted.
- (5) Sub-paragraphs (4) and (6) are omitted.
- (6) In sub-paragraph (5)—
- (a) in paragraph (b), the words “subject to sub-paragraph (6) below,” are omitted and for “Secretary of State” there is substituted “Inland Revenue”, and
 - (b) in paragraph (e), for “Secretary of State, in his” there is substituted “Inland Revenue, in their”.
- (7) In sub-paragraph (7), for “Secretary of State”, “charges” and “imposes” there are substituted respectively “Inland Revenue”, “charge” and “impose”.
- 8 Paragraph 7C of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (interest and penalties chargeable concurrently with Inland Revenue) shall cease to have effect.