



# Social Security Contributions (Transfer of Functions, etc. ) Act 1999

## 1999 CHAPTER 2

### PART I

#### GENERAL

*Exercise by Board of functions transferred to them*

#### **4 Recovery of contributions where income tax recovery provisions not applicable.**

The provisions of Schedule 4 shall have effect with respect to the recovery of—

- (a) those Class 1, Class 1A [<sup>F1</sup>and Class 1B] contributions to which regulations under paragraph 6 [<sup>F2</sup>or 7BZA] of Schedule 1 to the <sup>M1</sup>Social Security Contributions and Benefits Act 1992 [<sup>F3</sup>or paragraph 6 [<sup>F2</sup>or 7BZA] of Schedule 1 to the <sup>M2</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992] (power to combine collection of contributions with income tax) do not apply,
- [<sup>F4</sup>(aa) those Class 2 contributions in relation to which—
  - (i) the regulations mentioned in paragraph (a), and
  - (ii) Part 6 of the Taxes Management Act 1970 (collection and recovery),do not apply,]
- (b) <sup>F5</sup>.....
- (c) interest or penalties payable under regulations made under paragraph 7A <sup>F6</sup>... of Schedule 1 to [<sup>F7</sup>the Social Security Contributions and Benefits Act 1992 or paragraph 7A <sup>F6</sup>... of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992][<sup>F8</sup>, and
- (d) interest or penalties—
  - (i) payable under regulations made under paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 and to which regulations under paragraph 7BZA of that Schedule do not apply, or

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**Changes to legislation:** There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Section 4. (See end of Document for details)

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- (ii) payable under regulations made under paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and to which regulations under paragraph 7BZA of that Schedule do not apply.]

#### Textual Amendments

- F1** Words in s. 4(a) substituted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 24\(a\)](#)
- F2** Words in s. 4(a) inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), ss. 11, 13, [Sch. 1 para. 5\(2\)](#); S.I. 2004/1943, [art. 5\(v\)](#)
- F3** Words in s. 4(a) inserted (11.11.1999) by 1999 c. 30, s. 81, [Sch. 11 para. 31](#)
- F4** [S. 4\(aa\)](#) inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 24\(b\)](#)
- F5** S. 4(b) and preceding word repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), ss. 11, 12, 13, Sch. 1 para. 5(3), [Sch. 2](#); S.I. 2004/1943, arts. 5(v), [6\(a\)](#)
- F6** Words in S. 4(c) repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), ss. 11, 12, 13, Sch. 1 para. 5(4), [Sch. 2](#); S.I. 2004/1943, arts. 5(v), [6\(a\)\(iii\)](#)
- F7** Words in s. 4(c) substituted (11.11.1999) by 1999 c. 30, s. 81, [Sch. 11 para. 31](#)
- F8** S. 4(d) and preceding word inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), ss. 11, 13, Sch. 1 para. 5(4); S.I. 2004/1943, [art. 5\(v\)](#)

#### Commencement Information

- I1** S. 4 wholly in force at 6.4.1999; s. 4 not in force at Royal Assent see s. 28(3); s. 4 in force for certain purposes at 1.4.1999 by S.I. 1999/527, [art. 2\(b\)](#), [Sch. 2](#); s. 4 in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, [art. 2\(c\)](#), [Sch. 3](#)

#### Marginal Citations

- M1** 1992 c. 4.
- M2** 1992 c. 7.

**Changes to legislation:**

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc. ) Act 1999, Section 4.