



National Insurance Contributions and Statutory Payments Act 2004

2004 CHAPTER 3

Method of recovery of contributions etc

5 Recovery of contributions, etc: Great Britain

^{F1}(1)

(2) In section 121B(1) of that Act (time limit for compliance with certificate of non-payment of contributions, etc in Scotland), for “30 days” substitute “ 14 days ”.

(3) In section 121C of that Act (liability of directors etc for company’s contributions), after subsection (8) insert—

“(8A) The amount which an officer is liable to pay under this section is to be recovered in the same manner as a Class 1 contribution to which regulations under paragraph 6 of Schedule 1 to the Contributions and Benefits Act apply and for this purpose references in those regulations to Class 1 contributions are to be construed accordingly.”

(4) After paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4) (collection of contributions otherwise than through PAYE system) insert—

“7BZA(1) The Inland Revenue may by regulations provide for Class 1, Class 1A, Class 1B or Class 2 contributions to which regulations under paragraph 7B apply to be recovered in a similar manner to income tax.

(2) Regulations under sub-paragraph (1) may apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of PAYE regulations.

(3) Any reference to contributions in this paragraph shall be construed as including a reference to any interest or penalty payable, in respect of

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Cross Heading: Method of recovery of contributions etc. (See end of Document for details)

contributions, by virtue of regulations under paragraph (e) or (h) of paragraph 7B(2).”

Textual Amendments

F1 S. 5(1) omitted (6.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(c); S.I. 2014/906, art. 2

6 Recovery of contributions, etc: Northern Ireland

- (1) For section 115A of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (recovery of contributions, etc) substitute—

“115A Recovery of contributions, etc

- (1) If—
- (a) a person is served at any time with a copy of a certificate under section 112(1), and
 - (b) he neglects or refuses to pay the contributions, interest or penalty to which the certificate relates within 7 days of that time,
- an authorised officer may distrain upon the goods and chattels of that person (“the person in default”).
- (2) For the purpose of levying any such distress, a justice of the peace, on being satisfied by a complaint on oath that there is reasonable ground for believing that the conditions in subsection (1) are fulfilled, may issue a warrant in writing authorising the authorised officer to enter in the daytime, by force if necessary, any premises to which this section applies, calling on the assistance of any constable.
- (3) Every such constable shall, when so required, assist the authorised officer in the execution of the warrant and in levying the distress in the premises.
- (4) A warrant to enter premises by force shall be executed by the authorised officer, or under his direction and in his presence.
- (5) A distress levied by the authorised officer shall be kept for 5 days, and any costs or charges shall be borne by the person in default.
- (6) If the person in default does not pay the sum due, together with the costs and charges, the distress shall be appraised by one or more independent persons appointed by the authorised officer, and shall be sold by public auction by the authorised officer for payment of the sum due and all costs and charges.
- (7) Any surplus arising from the distress, after the deduction of the costs and charges and of the sum due, shall be paid to the owner of the goods distrained.
- (8) Regulations made by the Inland Revenue may make provision with respect to—
- (a) the fees chargeable on or in connection with the levying of distress; and
 - (b) the costs and charges recoverable where distress has been levied.

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- (9) In this section “authorised officer” means an officer of the Inland Revenue authorised by them for the purposes of this section.
- (10) The premises to which this section applies are premises where an authorised officer has reasonable grounds for believing that—
- (a) any persons are employed, or
 - (b) a trade or business is being carried on;
- but this section does not apply to a private dwelling-house unless an authorised officer has reasonable grounds for believing that a trade or business is being carried on from the dwelling-house and that the trade or business is not also being carried on from premises other than a dwelling-house.”
- (2) In section 115B of that Act (liability of directors etc for company’s contributions), after subsection (8) insert—
- “(8A) The amount which an officer is liable to pay under this section is to be recovered in the same manner as a Class 1 contribution to which regulations under paragraph 6 of Schedule 1 to the Contributions and Benefits Act apply and for this purpose references in those regulations to Class 1 contributions are to be construed accordingly.”
- (3) After paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (collection of contributions otherwise than through PAYE system) insert—
- “7BZA(1) The Inland Revenue may by regulations provide for Class 1, Class 1A, Class 1B or Class 2 contributions to which regulations under paragraph 7B apply to be recovered in a similar manner to income tax.
- (2) Regulations under sub-paragraph (1) may apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of PAYE regulations.
- (3) Any reference to contributions in this paragraph shall be construed as including a reference to any interest or penalty payable, in respect of contributions, by virtue of regulations under paragraph (e) or (h) of paragraph 7B(2).”

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