

1990 No. 1935

**SOCIAL SECURITY**

**The Social Security (Contributions) Amendment (No.4)  
Regulations 1990**

<i>Made</i> - - - -	<i>24th September 1990</i>
<i>Laid before Parliament</i>	<i>1st October 1990</i>
<i>Coming into force</i>	<i>22nd October 1990</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue, in exercise of powers conferred by paragraph 5 of Schedule 1, and Schedule 20, to the Social Security Act 1975(a) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(b), hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 4) Regulations 1990, and shall come into force on 22nd October 1990.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(c) and “Regulation” means a regulation contained in Schedule 1 to the principal Regulations (which, with extensions and modifications, are provisions of the Income Tax (Employments) Regulations 1973(d) as they apply to earnings-related contributions under the Social Security Act 1975(e)).

**Amendments of Schedule 1 to the principal Regulations**

2.—(1) After Regulation 2 (interpretation) there shall be inserted the following Regulation—

**“Multiple employers**

2A. Where an employer has made an election under Regulation 2A of the Income Tax Regulations(f) to be treated as a different employer in respect of each group of employees specified in the election, he shall be treated as having made an identical election for the purposes of these Regulations.”

(2) At the end of Regulation 30(g) there shall be added the following paragraph—

“(7) Section 98A of the Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns)(h) as modified by the provisions of paragraph 5A of Schedule 1 to the Social Security Act 1975(i) shall apply in relation to the requirement to make a return contained in paragraph (1) of this Regulation.”

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(a) 1975 c.14. Paragraph 5 was extended by paragraph 5A of Schedule 1 to the Social Security Act 1975. Paragraph 5A was inserted by Schedule 5 to the Social Security Act 1990 (c.27). Schedule 20 is cited because of the meaning ascribed to the word “Regulations”.

(b) See the Social Security Act 1986 (c.50), section 61(1)(b) and (10). The Social Security Act 1989 (c.24), Schedule 8, paragraph 12(4) added a definition of “regulations” to section 61(10) of the Social Security Act 1986.

(c) S.I. 1979/591.

(d) S.I. 1973/334.

(e) 1975 c.14.

(f) Regulation 2A was inserted by S.I. 1990/79.

(g) Regulation 30 was amended by S.I. 1981/82, 1983/395, 1985/396, 1985/1411, 1987/413 and 1990/605.

(h) 1970 c.9. Section 98A was inserted by section 165(1) of the Finance Act 1989 (c.26).

(i) Paragraph 5A was inserted by the Social Security Act 1990 (c.27), Schedule 5.

(3) At the end of Regulation 51(a) there shall be added the following paragraph—

“(10) Section 98A of the Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns)(b) as modified by the provisions of paragraph 5A of Schedule 1 to the Social Security Act 1975(c) shall apply in relation to the requirement to make a return contained in paragraph (6) of this Regulation.”

Signed by authority of the Secretary of State for Social Security

21st September 1990

The Commissioners of Inland Revenue hereby concur

24th September 1990

*Nicholas Scott*  
Minister of State,  
Department of Social Security

*A. J. G. Isaac*  
*L. J. H. Beighton*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend Schedule 1 to the Social Security (Contributions) Regulations 1979 (“the principal Regulations”) which applies certain income tax provisions to earnings-related contributions under the Social Security Act 1975 (“the 1975 Act”) and includes provisions for returns relating to earnings-related contributions to be made in a similar manner to tax returns.

Section 98A of the Taxes Management Act 1970 provides for special penalties for late, fraudulent or negligent tax returns. Schedule 5 to the Social Security Act 1990 inserts a new provision into Schedule 1 to the 1975 Act to enable section 98A to be applied (subject to modifications in the Act) in relation to contributions returns as it does to tax returns. Regulation 2(2) and (3) of these Regulations applies section 98A to the requirements to make a contributions return contained in Regulation 30(1) and 51(6) of Schedule 1 to the principal Regulations. The requirements in Regulation 30(1) and 51(6) of Schedule 1 to the principal Regulations to render a contributions return not later than 44 days after the end of the tax year correspond to the requirements in the Income Tax (Employments) Regulations 1973 (“the Income Tax Regulations”) to render the associated tax returns within the same period.

The Income Tax Regulations provide in Regulation 2A that an employer can elect to be treated as a different employer (and accordingly complete separate tax returns) in respect of each group of employees specified in his election. Regulation 2(1) of these Regulations provides that where an employer has made such an election, he shall be treated as having made an identical election for the purposes of Schedule 1 to the principal Regulations.

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(a) Regulation 51 was amended by S.I. 1981/82, 1985/396 and 1990/605.

(b) 1970 c.9. Section 98A was inserted by section 165(1) of the Finance Act 1989 (c.26).

(c) Paragraph 5A was inserted by the Social Security Act 1990 (c.27), Schedule 5.

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