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STATUTORY INSTRUMENTS

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**1990 No. 605**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
Amendment (No. 2) Regulations 1990**

<i>Made</i>	- - - -	<i>13th March 1990</i>
<i>Laid before Parliament</i>		<i>16th March 1990</i>
<i>Coming into force</i>	- -	<i>6th April 1990</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue, in exercise of powers conferred by paragraph 5(1)(a) and (b) of Schedule 1, and Schedule 20, to the Social Security Act 1975(1) 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(2), hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 2) Regulations 1990, and shall come into force on 6th April 1990.

(2) In these Regulations, “the principal Regulations” means the Social Security (Contributions) Regulations 1979(3).

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

2.—(1) For Regulation 27 there shall be substituted the following Regulation—

**“Employer failing to pay earnings-related contributions**

27.—(1) If within 14 days of the end of any income tax month the employer has paid no amount of earnings-related contributions to the Collector under Regulation 26 for that income tax month and the Collector is unaware of the amount, if any, which the employer is liable so to pay, the Collector may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of earnings-related contributions which the employer is liable to pay to the Collector under that Regulation in respect of the income tax month in question.

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(1) 1975 c. 14; Schedule 20 is cited because of the meaning ascribed to the word “Regulations”.

(2) See section 61(1)(b) of the Social Security Act 1986 (c. 50).

(3) S.I.1979/591.

(2) Where a notice given by the Collector under paragraph (1) of this Regulation extends to two or more consecutive income tax months, the provisions of these Regulations shall have effect as if the said consecutive income tax months were one income tax month.

(3) A notice may be given by the Collector under paragraph (1) of this Regulation notwithstanding that an amount of earnings-related contributions has been paid to him by the employer under Regulation 26 for any income tax month, if the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay him for that month, and the provisions of this Regulation shall have effect accordingly.”.

(2) In Regulation 27A in paragraph (9) for the words “returns, statement and declaration required by Regulation 30” there shall be substituted the words “return required by paragraph (1) of Regulation 30”.

(3) In regulation 30(4)—

(a) in paragraph (1)—

(i) for the words “14 days” there shall be substituted the words “44 days”;

(ii) for the words “in respect of each employee showing” there shall be substituted the words “showing in respect of each employee, in respect of whom he was required at any time during the year to prepare or maintain a deductions working sheet in accordance with these Regulations,”;

(b) in paragraph (2)—

(i) for the words “said returns shall be accompanied by” there shall be substituted the words “return required by paragraph (1) shall include”;

(ii) for the words “together with” there shall be substituted the words “and shall also include”; and

(c) paragraph (5) shall be omitted.

(4) In Regulation 51 in paragraph (6) for the words “14 days” there shall be substituted the words “44 days”.

Signed by authority of the Secretary of State for Social Security

8th March 1990

*Henley*  
Parliamentary Under-Secretary of State,  
Department of Social Security

The Commissioners of Inland Revenue hereby concur  
By Order of the Commissioners of Inland Revenue

13th March 1990

*T. J. Painter*  
*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 the Social Security (Contributions) Regulations 1979 (“the principal Regulations”). They come into force on 6th April 1990.

Regulation 2 amends Schedule 1 to the principal Regulations.

Regulation 2(1) substitutes a new Regulation 27 in which the requirement for an employer to provide the Collector with the information necessary to calculate the employer’s liability is replaced by a requirement to notify him of the amount of earnings-related contributions which the employer is liable to pay to the Collector for a specified period.

Regulation 2(2) amends Regulation 27A as a consequence of the amendments to Regulation 30 made by regulation 2(3).

Regulation 2(3) amends Regulation 30 by—

- (a) extending the date for submission of the employer’s end of year return from 19th April to 19th May in each year; and
- (b) providing that a single return is made in respect of all employees and that the statement, declaration and certificate accompanying the return are part of it.

Regulation 2(4) amends Regulation 51 by extending the date for submission of an employee’s end of year return under the alternative direct collection procedure from 19th April to 19th May.