
STATUTORY INSTRUMENTS

1996 No. 1047

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 4) Regulations 1996**

<i>Made</i>	- - - -	<i>3rd April 1996</i>
<i>Laid before Parliament</i>		<i>3rd April 1996</i>
<i>Coming into force</i>	- -	<i>19th April 1996</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue, in exercise of powers conferred by sections 1(4), 122(1) and 175(1) to (3) of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(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. 4) Regulations 1996 and shall come into force on 19th April 1996.

(2) In these Regulations “Schedule 1” means Schedule 1 to the Social Security (Contributions) Regulations 1979(3) (containing the provisions of the Income Tax (Employments) Regulations 1973(4) as (with extensions and modifications) they apply to earnings-related contributions and Class 1A contributions under the Social Security Contributions and Benefits Act 1992)(5).

Insertion of regulation 34A into Schedule 1

2. In Schedule 1 after regulation 34 (succession to a business, etc.) there shall be inserted the following regulation—

(1) 1992 c. 4. Section 122(1) is cited because of the meaning ascribed to the word “prescribe”. Paragraph 6 of Schedule 1 was amended by S.I. 1995/512.
(2) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).
(3) S.I. 1979/591; the relevant amending instruments are S.I. 1985/396, 1990/605, 1991/1632, 1992/97, 1992/1440, 1993/821, 1995/730 and 1996/195.
(4) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744.
(5) The Social Security Contributions and Benefits Act 1992 consolidated, inter alia, the Social Security Act 1975 (c. 14) (“the 1975 Act”). Schedule 1 to the Social Security (Contributions) Regulations 1979 which was made, inter alia, pursuant to powers in Schedule 1 to the 1975 Act, contained provisions of the Income Tax (Employments) Regulations 1973 as they applied (with modifications and extensions) to earnings-related and Class 1A contributions under the 1975 Act.

“Payments by cheque

34A. — For the purposes of regulations 26, 26A, 26C, 26D, 27A, 27B, 28A and 28B where—

(a) any payment to the Collector is made by cheque; and

(b) the cheque is paid on its first presentation to the banker on whom it is drawn,

the payment shall be treated as made on the day on which the cheque was received by the Collector, and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.”.

Signed by authority of the Secretary of State for Social Security.

3rd April 1996

Oliver Heald
Parliamentary Under-Secretary of State,
Department of Social Security

The Commissioners of Inland Revenue hereby concur.

3rd April 1996

A. M. W. Battishill
C. W. Corlett
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 inserts a new regulation (34A) into Schedule 1 to the principal Regulations which provides, in relation to the payment of earnings-related and Class 1A contributions and the calculation of interest on such contributions which are overdue or repaid, that where any such payment is made by cheque, it shall be treated as made on the day on which the cheque is received by the Collector of Taxes.

These Regulations do not impose any costs on business.