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STATUTORY INSTRUMENTS

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**2001 No. 2187**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 4) Regulations 2001**

<i>Made</i>	- - - -	<i>15th June 2001</i>
<i>Laid before Parliament</i>		<i>15th June 2001</i>
<i>Coming into force</i>	- -	<i>6th July 2001</i>

The Treasury, in exercise of the powers conferred upon them by paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992(1), paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and section 133(1) of the Finance Act 1999(3) hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 2001 and shall come into force on 6th July 2001.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 2001(4) and “regulation” means a regulation of the principal Regulations.

**Amendment of the principal Regulations**

2. Amend the principal Regulations as follows.

3.—(1) Amend regulation 80 (return by employer in respect of Class 1A contributions) as follows.

(2) After paragraph (1) insert—

“(1A) The return required by paragraph (1) shall be rendered by the employer—

(a) delivering the return to the inspector;

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- (1) 1992 c. 4. Paragraph 7B was inserted by section 57 of the Social Security Act 1998 (c. 10), and amended by paragraph 38 of Schedule 3, paragraph 7 of Schedule 9 and the relevant entry in Part I of Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (2) 1992 c. 7. Paragraph 7B was inserted by Article 54 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and amended by paragraph 37 of Schedule 3, paragraph 5 of Schedule 8 and the relevant entry in Part I of Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
- (3) 1999 c. 16.
- (4) S.I. 2001/1004.

- (b) transmitting the information required to be contained in the return electronically to a computer system maintained by or on behalf of the inspector; or
- (c) delivering the return, by such means of electronic communications as may be approved, to an official computer system.

(1B) In paragraph (1A)—

- (a) “official computer system” means a computer system maintained by or on behalf of the Board for the purpose of receiving returns mentioned in that paragraph;
- (b) references to information being transmitted electronically are references (and are references only) to the transmission of information—
  - (i) from a computer system maintained by or on behalf of the employer for the processing or storage of payroll information;
  - (ii) to a computer system maintained by or on behalf of the inspector;
  - (iii) by means of the system operated on behalf of the Board and known as Electronic Data Interchange.

(1C) For the purposes of paragraph (1A) information shall be taken—

- (a) to have been transmitted electronically, to a computer system maintained by or on behalf of the inspector, or
- (b) to have been delivered by means of electronic communications to an official computer system,

if, but only if, it is accepted by the computer system to which it is transmitted or delivered.

(1D) A document certified by an inspector or other officer of the Board to be a printed-out version of any particulars transmitted electronically under paragraph (1A) on a particular occasion shall be presumed, unless the contrary is proved—

- (a) to have been transmitted electronically on that occasion; and
- (b) to constitute the entirety of what was transmitted on that occasion.

(1E) A document certified by an officer of the Board to be a printed-out version of any electronic communication delivered under paragraph (1A) to an official computer system (within the meaning of paragraph (1B)) on a particular occasion shall be presumed, unless the contrary is proved—

- (a) to have been delivered to an official computer system on that occasion; and
- (b) to constitute the entirety of what was delivered on that occasion.

(1F) A document purporting to be a certificate in accordance with paragraph (1D) or (1E) shall be presumed to be such a certificate unless the contrary is proved.”.

(3) In paragraph (3), for the words from “shall” to end, substitute—

“shall—

- (a) if it is rendered as mentioned in paragraph (1A)(a), be signed by the secretary or by a director of the body corporate; and
- (b) in any other case, be authenticated by such means and in such manner as the Board may approve.”.

4. After regulation 80 insert—

**“Returns rendered electronically on another’s behalf**

**80A.** Any return rendered in accordance with paragraph (1A)(b) or (c) of regulation 80 on behalf of any person shall be deemed to have been rendered by him unless he proves that it was rendered without his knowledge or connivance.”.

15th June 2001

*Gordon Brown*  
*David Jamieson*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I.2001/1004) (“the principal Regulations”).

Regulation 1 provides for the citation, commencement and interpretation of the Regulations.

Regulation 2 introduces the amendments to the principal Regulations.

Regulation 3 amends regulation 80 of the principal Regulations. As amended, regulation 80 permits a return of Class 1A contributions to be rendered by delivering it to the inspector; transmitting the particulars required by the return to a computer system maintained by or on behalf of the inspector; or delivering the return by an approved means of electronic communications to an official computer system. It also makes provision about proving what has been delivered to an official computer system or transmitted to a computer system maintained by or on behalf of an inspector or by or on behalf of the Board and the time at which it has been delivered or transmitted.

Regulation 4 inserts a new regulation 80A into the principal Regulations. This provides that a return rendered, by electronic means, on a person’s behalf, is deemed to be rendered by that person, unless he proves that it was rendered without his knowledge or connivance.