
STATUTORY INSTRUMENTS

2010 No. 721

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2010**

Made - - - - *9th March 2010*
Laid before Parliament *12th March 2010*
Coming into force *6th April 2010*

**THE SOCIAL SECURITY (CONTRIBUTIONS)
(AMENDMENT NO. 4) REGULATIONS 2010**

PART 1

Preliminary

1. Citation, commencement and application
2. Amendment of the Social Security (Contributions) Regulations 2001

PART 2

Collection of Class 1, 1A and 1B contributions: penalties

3. Penalties for failure to make payments of Class 1, 1A and 1B contributions on time
4. Penalties for errors in Class 1A returns and decisions

PART 3

Electronic communications

5. Mandatory electronic payment
6. Default and surcharges
7. Paragraph 22 return and specified payments
8. Mandatory use of electronic communications
9. Penalties and appeals

Status: This is the original version (as it was originally made).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

PART 4

Deduction of earnings-related contributions

10. Certificate of contributions paid
Signature
Explanatory Note