
Status: This is the original version (as it was originally enacted).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

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 2 AND 3

Power to combine collection of contributions with tax

- 5 (1) Regulations made with the concurrence of the Inland Revenue may—
- (a) provide for Class 1 or Class 2 contributions to be paid, accounted for and recovered in like manner as income tax deducted from the emoluments of an office or employment by virtue of regulations under section 204 of the Income and Corporation Taxes Act 1970 ;
 - (b) apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of regulations under that section ;
 - (c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.
- (2) Section 98 of the Taxes Management Act 1970 shall apply in relation to regulations made by virtue of this paragraph as it applies in relation to regulations made under the said section 204 ; and if a person fails to pay at or within the time prescribed for the purpose any sums which he is required by regulations made by virtue of this paragraph to pay, he shall be liable to be proceeded against and punished under section 146(1) of this Act without proof of his failure so to pay any particular contribution.
- (3) The Inland Revenue shall, at such times and in such manner as the Treasury may direct, account to the Secretary of State for, and pay to him, the sums estimated by the Inland Revenue, in such manner as may be so directed, to have been received by them as contributions in accordance with regulations made by virtue of this paragraph.