



Social Security Administration Act 1992

1992 CHAPTER 5

PART VI

ENFORCEMENT

Unpaid contributions etc

120 Proof of previous offences

- (1) Subject to and in accordance with subsections (2) to (5) below, where a person is convicted of an offence mentioned in section 119(1) ^{F1}... above, evidence may be given of any previous failure by him to pay contributions within the time prescribed for the purpose; and in those subsections “the conviction” and “the offence” mean respectively the conviction referred to in this subsection and the offence of which the person is convicted.
- (2) Such evidence may be given only if notice of intention to give it is served with the summons or warrant or, in Scotland, the complaint on which the person appeared before the court which convicted him.
- (3) If the offence is one of failure to pay a Class 1 contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person) such contributions or any Class 1A ^{F2}or Class 1B] contributions or ^{F3}contributions equivalent premiums] on the date of the offence, or during the ^{F4}6 years] preceding that date.
- (4) If the offence is one of failure to pay Class 1A contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person or the same ^{F5}amount]) such contributions, or any Class 1 ^{F2}or Class 1B] contributions or ^{F3}contributions equivalent premiums], on the date of the offence, or during the ^{F4}6 years] preceding that date.
- ^{F6}(4A) If the offence is one of failure to pay a Class 1B contribution, evidence may be given of failure on his part to pay such contributions, or any Class 1 or Class 1A contributions

Changes to legislation: Social Security Administration Act 1992, Section 120 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

or contributions equivalent premiums, on the date of the offence, or during the 6 years preceding that date.]

(5) If the offence—

(a) is one of failure to pay Class 2 contributions; ^{F7} ...

^{F7}(b)

evidence may be given of his failure to pay such contributions during those [^{F8}6 years].

(6) On proof of any matter of which evidence may be given under subsection (3), (4), [^{F9}(4A)] or (5) above, the person convicted shall be liable to pay to the [^{F10}Inland Revenue] a sum equal to the total of all amounts which he is so proved to have failed to pay and which remain unpaid at the date of the conviction.

Textual Amendments

- F1** Words in s. 120(1) repealed (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(1), Sch. 8; S.I. 1999/526, art. 2(3)(4)(b)
- F2** Words in s. 120(3)(4) inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(2)(a)(3)(a); S.I. 1998/2209, art. 2(c), Sch. Pt. III
- F3** Words in s. 120(3)(4) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 15(3); S.I. 1997/664, art. 2(3), Sch. Pt. II
- F4** Words in s. 120(3)(4) substituted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(2)(b)(3)(b); S.I. 1998/2209, art. 2(3)(4)(b)
- F5** Word in s. 120(4) substituted (with effect in relation to the tax year beginning 6.4.2000 and subsequent tax years) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 74(6), 86 (with s. 74(8))
- F6** S. 120(4A) inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(4); S.I. 1998/2209, art. 2(c), Sch. Pt. III
- F7** S. 120(5)(b) and preceding word repealed (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(5)(a), Sch. 8; S.I. 1999/526, art. 2(3), (4)(b), (c)(iv)
- F8** Words in s. 120(5) substituted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(5)(b), Sch. 8; S.I. 1999/526, art. 2(3), (4)(b)
- F9** Word in s. 120(6) inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 86(6); S.I. 1998/2209, art. 2(c), Sch. Pt. III
- F10** Words in s. 120(6) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), Sch. 1 para. 23; S.I. 1999/527, art. 2(b), Sch. 2

Changes to legislation:

Social Security Administration Act 1992, Section 120 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to :

- s. 120(4) word substituted by 2000 c. 19 s. 74(6)
- s. 120(4) word substituted by 2000 c. 19 s. 74(6)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2018/1125 reg. 8 (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by S.I. 2019/1302 art. 2 (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by S.I. 2019/1303 art. 2 (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2G(1)(d) inserted by 2012 c. 5 s. 59(5)
- s. 5(1A)-(1C) inserted by 2009 c. 24 s. 22(2)(b) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by 2009 c. 24 s. 16(2) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by 2007 asp 3 Sch. 5 para. 19(a) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by 2007 asp 3 Sch. 5 para. 19(b) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by 2012 c. 5 Sch. 4 para. 12(4)
- s. 122G inserted by 2009 c. 24 s. 18 (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by 2009 c. 24 s. 20(3) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by 2007 c. 5 s. 37
- s. 148AB inserted by 2008 c. 30 Sch. 4 para. 14 (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by 2011 c. 19 Sch. 3 para. 8(2)
- s. 148AB(9) inserted by 2011 c. 19 Sch. 3 para. 8(3)
- s. 151(10)(b)(i)(ii) repealed by 2012 c. 5 Sch. 14 Pt. 1
- s. 160C inserted by 2012 c. 5 Sch. 2 para. 24
- s. 165(1)(b)(viii) and word inserted by 2023 c. 20 Sch. para. 19(2)(b)
- s. 190(1)(ac) inserted by 2009 c. 24 s. 21 (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))

– Sch. 4 Pt. 3 para. 5 word substituted by [S.I. 2010/978 art. 2](#)