



Social Security Administration Act 1992

1992 CHAPTER 5

PART VI

ENFORCEMENT

Unpaid contributions etc

121 Unpaid contributions—supplementary

- (1) Where in England and Wales a person charged with an offence mentioned in section 119(1) ^{F1}... above is convicted of that offence in his absence under section ^{F2}[12(5)] of the ^{M1}Magistrates' Courts Act 1980, then if—
- (a) it is proved to the satisfaction of the court, on oath or in the manner prescribed by ^{F3}[Criminal Procedure Rules], that notice under section 120(2) above has been duly served specifying the other contributions in respect of which the prosecutor intends to give evidence; and
 - (b) the ^{F4}[designated officer for] the court has received a statement in writing purporting to be made by the accused or by a solicitor acting on his behalf to the effect that if the accused is convicted in his absence of the offence charged he desires to admit failing to pay the other contributions so specified or any of them,

section 120 above shall have effect as if the evidence had been given and the failure so admitted had been proved, and the court shall proceed accordingly.

- (2) In England and Wales, where a person is convicted of an offence mentioned in section 119(1) ^{F5}... above and an order is made under ^{F6}[section 79 or 80 of the Sentencing Code] discharging him absolutely or conditionally, sections 119 and 120 above, and subsection (1) above, shall apply as if it were a conviction for all purposes.
- (3) In Scotland, where a person is convicted on indictment of, or is charged before a court of summary jurisdiction with, any such offence, and an order is made under Part I of the ^{M2}Criminal Procedure (Scotland) Act 1975 discharging him absolutely or placing him on probation, sections 119 and 120 above shall apply as if—

Changes to legislation: Social Security Administration Act 1992, Section 121 is up to date with all changes known to be in force on or before 17 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

- (a) the conviction on indictment were a conviction for all purposes; or
 - (b) (as the case may be) the making of the order by the court of summary jurisdiction were a conviction.
- (4) In England and Wales, any sum which a person is liable to pay under section 119 or 120 above or under subsection (1) above shall be recoverable from him as a penalty.
- (5) Sums recovered by the [^{F7}Inland Revenue] under the provisions mentioned in subsection (4) above, so far as representing contributions of any class, are to be treated for all purposes of the Contributions and Benefits Act and this Act (including in particular the application of section 162 below) as contributions of that class received by the [^{F7}Inland Revenue].
- (6) Without prejudice to subsection (5) above, in so far as such sums represent primary Class 1 or Class 2 contributions, they are to be treated as contributions paid in respect of the person in respect of whom they were originally payable; and enactments relating to earnings factors shall apply accordingly.

Textual Amendments

- F1** Words in s. 121(1) repealed (6.4.1999) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), Sch. 7 para. 87, [Sch. 8](#); S.I. 1999/526, art. 2
- F2** Word in s. 121(1) substituted (1.9.1998) by [Magistrates' Courts \(Procedure\) Act 1998 \(c. 15\)](#), ss. 4(2)(a), 5(2); S.I. 1998/1837, art. 2
- F3** Words in s. 121(1)(a) substituted (1.9.2004) by [Courts Act 2003 \(c. 39\)](#), s. 110(1), [Sch. 8 para. 355\(a\)](#); S.I. 2004/2066, art. 2(c)(xv) (with art. 3)
- F4** Words in s. 121(1)(b) substituted (1.4.2005) by [Courts Act 2003 \(c. 39\)](#), s. 110(1), [Sch. 8 para. 355\(b\)](#); S.I. 2005/910, art. 3(y)
- F5** Words in s. 121(2) repealed (6.4.1999) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), Sch. 7 para. 87, [Sch. 8](#); S.I. 1999/526, art. 2
- F6** Words in s. 121(2) substituted (1.12.2020) by [Sentencing Act 2020 \(c. 17\)](#), s. 416(1), [Sch. 24 para. 122](#) (with [Sch. 24 para. 447](#), [Sch. 27](#)); S.I. 2020/1236, reg. 2
- F7** Words in s. 121(5) 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. 24](#); S.I. 1999/527, art. 2(b), Sch. 2

Marginal Citations

- M1** 1980 c. 43
- M2** 1975 c. 21.

Changes to legislation:

Social Security Administration Act 1992, Section 121 is up to date with all changes known to be in force on or before 17 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.

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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](#)