
Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Magistrates' courts. (See end of Document for details)

SCHEDULES

SCHEDULE 4

RECOVERY OF CONTRIBUTIONS WHERE INCOME TAX RECOVERY PROVISIONS NOT APPLICABLE

Magistrates' courts

- 2 (1) Any amount which—
- (a) is due by way of contributions or by way of interest or penalty in respect of contributions, and
 - (b) does not exceed the prescribed sum,
- shall, without prejudice to any other remedy, be recoverable summarily as a civil debt in proceedings commenced in the name of an authorised officer.
- (2) All or any of the sums due from any one person in respect of contributions, or interest or penalties in respect of contributions, (being sums which are by law recoverable summarily) may be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this paragraph in England and Wales may be brought—
- (a) in the case of Class 2 contributions or interest or penalties in respect of such contributions, at any time before the end of the year following the tax year in which the contributor becomes liable to pay the contributions, and
 - (b) in any other case, not later than the first anniversary of the day on which the contributions became due.
- (4) In sub-paragraph (1) above, the expression “recoverable summarily as a civil debt” in respect of proceedings in Northern Ireland means recoverable in proceedings under Article 62 of the ^{M1}Magistrates' Courts (Northern Ireland) Order 1981.
- (5) In this paragraph—
- “the prescribed sum” means the sum for the time being specified in section 65(1) of the ^{M2}Taxes Management Act 1970 (recovery of income tax, etc. in magistrates' courts);
 - “tax year” means the twelve months beginning with 6th April in any year.

Commencement Information

- II** Sch. 4 para. 2 wholly in force at 6.4.1999; Sch. 4 para. 2 not in force at Royal Assent see s. 28(3); Sch. 4 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

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Marginal Citations

M1 S.I. 1981/1675 (N.I. 26).

M2 1970 c. 9.

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