



Child Support, Pensions and Social Security Act 2000

2000 CHAPTER 19

PART IV

NATIONAL INSURANCE CONTRIBUTIONS

Great Britain

76 Collection etc. of NICs: Great Britain

- (1) Schedule 1 to the Social Security Contributions and Benefits Act 1992 (supplementary provisions relating to contributions) shall be amended in accordance with subsections (2) to (5).
- (2) In paragraph 7(2)(b) (application of sections 100 to 100D and 102 to 104 of the Taxes Management Act 1970 in relation to certain penalties), for “104” there shall be substituted “105”.
- (3) For sub-paragraph (2)(e) of paragraph 7B (power to provide for interest to be charged on late payment in the case of payment outside the PAYE system) there shall be substituted—
 - “(e) require interest to be paid on contributions that are not paid by the due date, and provide for determining the date from which such interest is to be calculated;”.
- (4) After sub-paragraph (5) of that paragraph there shall be inserted—
 - “(5A) Regulations under this paragraph may, in relation to any penalty imposed by such regulations, make provision applying (with or without modifications) any enactment applying for the purposes of income tax that is contained in Part X of the Taxes Management Act 1970 (penalties).”
- (5) After that paragraph there shall be inserted—

Status: This is the original version (as it was originally enacted).

“(7BA) The Inland Revenue may by regulations provide for amounts in respect of contributions or interest that fall to be paid or repaid in accordance with any regulations under this Schedule to be set off, or to be capable of being set off, in prescribed circumstances and to the prescribed extent, against any such liabilities under regulations under this Schedule of the person entitled to the payment or repayment as may be prescribed.”

- (6) In section 8(1) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (decisions to be made by an Inland Revenue officer and appealable under section 11)—
- (a) paragraph (j) (interest under regulations made by virtue of paragraph 7B(2) (e) of Schedule 1 to the Social Security Contributions and Benefits Act 1992) shall cease to have effect; and
 - (b) in paragraph (l), for “paragraphs (j) and (k)” there shall be substituted “paragraph (k)”, and the words “amount of interest or” shall be omitted.
- (7) Subsection (6) has effect in relation to interest accruing on sums becoming due in respect of the tax year beginning with 6th April 2000 or any subsequent tax year.