



# National Insurance Contributions and Statutory Payments Act 2004

## 2004 CHAPTER 3

### *Method of recovery of contributions etc*

#### **5 Recovery of contributions, etc: Great Britain**

<sup>F1</sup>(1) .....

(2) In section 121B(1) of that Act (time limit for compliance with certificate of non-payment of contributions, etc in Scotland), for “30 days” substitute “ 14 days ”.

(3) In section 121C of that Act (liability of directors etc for company’s contributions), after subsection (8) insert—

“(8A) The amount which an officer is liable to pay under this section is to be recovered in the same manner as a Class 1 contribution to which regulations under paragraph 6 of Schedule 1 to the Contributions and Benefits Act apply and for this purpose references in those regulations to Class 1 contributions are to be construed accordingly.”

(4) After paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4) (collection of contributions otherwise than through PAYE system) insert—

“7BZA(1) The Inland Revenue may by regulations provide for Class 1, Class 1A, Class 1B or Class 2 contributions to which regulations under paragraph 7B apply to be recovered in a similar manner to income tax.

(2) Regulations under sub-paragraph (1) may apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of PAYE regulations.

(3) Any reference to contributions in this paragraph shall be construed as including a reference to any interest or penalty payable, in respect of

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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Section 5. (See end of Document for details)

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contributions, by virtue of regulations under paragraph (e) or (h) of paragraph 7B(2).”

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**Textual Amendments**

**F1** [S. 5\(1\)](#) omitted (6.4.2014) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), [Sch. 43 para. 11\(c\)](#); [S.I. 2014/906](#), art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Section 5.