



# National Insurance Contributions Act 2014

## 2014 CHAPTER 7

### *Oil and gas workers on the continental shelf*

#### **12 Oil and gas workers on the continental shelf: secondary contributors etc**

- (1) Section 120 of SSCBA 1992 (employment at sea: continental shelf operations) is amended as follows.
- (2) In subsection (1), after “persons” insert “ (“continental shelf workers”) ”.
- (3) In subsection (3)—
  - (a) for “the regulations” substitute “ regulations under subsection (1) ”, and
  - (b) for “such person” substitute “ continental shelf worker ”.
- (4) After that subsection insert—

“(4) The Treasury may also, by regulations, make provision for, and in connection with, the issue by Her Majesty's Revenue and Customs of certificates to prescribed persons who are, by virtue of regulations under subsection (1), to be treated as the secondary contributor in relation to the payment of earnings to or for the benefit of one or more continental shelf workers—

  - (a) confirming that the prescribed person's liabilities to pay contributions in respect of the continental shelf workers specified or described in the certificate are being met by another person, and
  - (b) discharging the prescribed person, while the certificate is in force, from liability to make any payments in respect of the contributions, in the event that the other person fails to pay them in full.
- (5) Regulations under subsection (4) may, in particular, make provision about—
  - (a) applying for a certificate;
  - (b) the circumstances in which a certificate may, or must, be issued or cancelled;
  - (c) the form and content of a certificate;
  - (d) the effect of a certificate (including provision modifying the effect mentioned in subsection (4)(b) or specifying further effects);

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**Changes to legislation:** *There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 12. (See end of Document for details)*

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(e) the effect of cancelling a certificate.”

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 12.