
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021,
Cross Heading: Social Security Contributions and Benefits Act 1992. (See end of Document for details)

SCHEDULES

SCHEDULE 27

SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

Social Security Contributions and Benefits Act 1992

11 The Social Security Contributions and Benefits Act 1992 is amended as follows.

Commencement Information

I1 Sch. 27 para. 11 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

12 In section 11A (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)), after subsection (1)(ea) insert—
“(eb) Schedules 24 and 25 to the Finance Act 2021 (penalties for failure to make returns etc or for deliberately withholding information);”.

Commencement Information

I2 Sch. 27 para. 12 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

13 In section 16(1) (application of Income Tax Acts and destination of Class 4 contributions), at the end of paragraph (e) insert “and
(f) the provisions of Schedules 24 and 25 to the Finance Act 2021 (penalties for failure to make returns etc or for deliberately withholding information);”.

Commencement Information

I3 Sch. 27 para. 13 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Social Security Contributions and Benefits Act 1992.