
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 7

COLLECTION OF CONTRIBUTIONS (OTHER THAN CLASS 4 CONTRIBUTIONS) AND RELATED MATTERS

Notification of national insurance numbers to secondary contributors

66. Every employed earner, in respect of whom any person is liable to pay an earnings-related contribution, shall, on request, supply his national insurance number to that person.

Collection and recovery of earnings-related contributions, and Class 1B contributions

67.—(1) Subject to the provisions of regulations 68 and 70, earnings-related contributions and Class 1B contributions shall be paid, accounted for and recovered in like manner as income tax deducted from the [^{F1}[^{F2}PAYE income] by virtue of regulations under section 684 of ITEPA 2003 (PAYE Regulations)].

[^{F3}(1A) PAYE income has the meaning given in section 683 of ITEPA 2003.]

(2) ^{F4}...The provisions contained in Schedule 4, (which contains provisions derived from [^{F5}the PAYE Regulations] with extensions and modifications) shall apply to and for the purposes of earnings-related contributions and Class 1B contributions.

[^{F6}(3) Schedules 4A (real time returns) and 4B (additional information about payments) apply to and for the purposes of earnings-related contributions.]

Textual Amendments

- F1** Words in reg. 67(1) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **15(a)**
- F2** Words in reg. 67(1) substituted (6.4.2015) by *The Social Security (Miscellaneous Amendments No. 2) Regulations 2015* (S.I. 2015/478), regs. 1(4), **7(a)**
- F3** Reg. 67(1A) inserted (6.4.2015) by *The Social Security (Miscellaneous Amendments No. 2) Regulations 2015* (S.I. 2015/478), regs. 1(4), **7(b)**
- F4** Words in reg. 67(2) omitted (1.4.2008) by virtue of *The Social Security (Contributions) (Amendment No. 3) Regulations 2008* (S.I. 2008/636), regs. 1(3)(a), **3**
- F5** Words in reg. 67(2) substituted (6.4.2004) by *The Social Security (Contributions, Categorisation of Earners and Intermediaries) (Amendment) Regulations 2004* (S.I. 2004/770), regs. 1(1), **15(b)**
- F6** Reg. 67(3) inserted (6.4.2012) by *The Social Security (Contributions) (Amendment No. 3) Regulations 2012* (S.I. 2012/821), regs. 1(1), **3**

[^{F7}Penalty for failure to make payments on time: Class 1 contributions**67A—.**—[

^{F8}(1)] Schedule 56 to the Finance Act 2009 (“Schedule 56 FA 2009”) (penalty for failure to make payments on time) shall apply in relation to the late payment of Class 1 contributions, as if—

- (a) the Class 1 contributions were an amount of tax falling within item 2 of the Table in paragraph 1 of Schedule 56 FA 2009 (“the Table”),
- (b) references to the PAYE Regulations were references to these Regulations, and
- (c) references to “an assessment or determination” in item 24 of the Table were references to a decision made under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc) Act 1999.

[

^{F9}(2) Regulation 69A of the PAYE Regulations (circumstances in which payment of a lesser amount is to be treated as payment in full for the purposes of paragraph 6(2) of Schedule 56 to the Finance Act 2009) applies in relation to the late payment of Class 1 contributions as if—

- (a) the Class 1 contributions were an amount of tax falling within item 2 of the Table in paragraph 1 of that Schedule,
- (b) references to regulations 67G and 67H(2) were references to paragraphs 10 and 11 of Schedule 4 to these Regulations, and
- (c) references to earnings-related contributions were references to tax deducted under the PAYE Regulations.]

Textual Amendments

- F7** Reg. 67A - Reg. 67B inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **3**
- F8** Reg. 67A(1) reg. 67A re-numbered as reg. 67A(1) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **3**
- F9** Reg. 67A(2) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2014 \(S.I. 2014/608\)](#), regs. 1(1), **3**

Penalty for failure to make payments on time: Class 1A and Class 1B contributions

67B. Schedule 56 to the Finance Act 2009 (“Schedule 56 FA 2009”) shall apply in relation to the late payment of Class 1A and Class 1B contributions, as if—

- (a) the Class 1A and Class 1B contributions were an amount of tax falling within item 3 of the table in paragraph 1 of Schedule 56 FA 2009,
- (b) in the case of Class 1B contributions, the reference to “amount shown in return under section 254(1) of FA 2004” was a reference to the amount payable under section 10A of the Act, and
- (c) the reference to section 254(5) of the Finance Act 2004 was a reference to these Regulations.]

Textual Amendments

- F7** Reg. 67A - Reg. 67B inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), 3

Other methods of collection and recovery of earnings-related contributions

68.—(1) The Board may authorise arrangements under which earnings-related contributions are to be paid in a different manner from that prescribed by regulation 67.

(2) The provisions of regulation 67 shall be in addition to any remedy otherwise available for the recovery of earnings-related contributions.

Transfer of liability from secondary contributor to employed earner: [^{F10}relevant employment income]

69. Schedule 5 contains provisions which have effect with respect to elections made jointly by a secondary contributor and an employed earner that the liability of the secondary contributor in respect of [^{F10}relevant employment income] shall be transferred to the employed earner.

Textual Amendments

- F10** Words in reg. 69 and heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2004 \(S.I. 2004/2096\)](#), regs. 1(1), 4

Payment of Class 1A contributions

70.—(1) In the cases prescribed by paragraph (2), contributions shall be paid to the Board in accordance with regulations 71 to 83.

(2) The cases prescribed by this paragraph are cases where an employer is liable to pay a Class 1A contribution to the Board.

(3) For the purposes of this regulation and regulations 71 to 83 where—

- (a) any payment to the Board is made by cheque; and
- (b) the cheque is paid on its first presentation to the banker on whom it is drawn,

the payment shall be treated as made on the day on which the cheque was received by the Board, and related expressions shall be construed accordingly.

(4) In this regulation, and in regulations 71 to 83, “employer” [^{F11}means the person liable, in accordance with section 10(2) or 10ZA(4) ^{F12} of the Act, to pay a Class 1A contribution].

Textual Amendments

- F11** Words in reg. 70(4) substituted (28.11.2002) by [The Social Security \(Contributions\)\(Amendment No. 5\) Regulations 2002 \(S.I. 2002/2929\)](#), regs. 1, reg. 3
- F12** Section 10ZA was inserted by section 75 of the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#).

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Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

Due date for payment of a Class 1A contribution

71.—(1) Subject to regulation [^{F13}40C(2), 40D(2),] 72(2) or 73(2), as the case may be, an employer who is liable to pay a Class 1A contribution to the Board shall pay that contribution to them not later than 19th July [^{F14}or, where payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, not later than 22nd July] in the year immediately following the end of the year in respect of which it is payable.

(2) A Class 1A contribution paid to the Board in accordance with paragraph (1) shall be shown in a return made to them in accordance with regulation 80(1).

Textual Amendments

F13 Words in reg. 71(1) inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/300\)](#), regs. 1(1), 5

F14 Words in reg. 71(1) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 16

Provisions relating to a Class 1A contribution due on succession to business

72.—(1) Paragraphs (2) and (3) apply in relation to the payment of a Class 1A contribution if—

- (a) there is a change in the employer who is liable to pay [^{F15F16}... earnings] to or for the benefit of all the persons who are employed in a business in respect of their employment in that business; and
- (b) the employees in question are those who ceased to be employed in that business before the change of employer occurred.

(2) Not later than 14 days [^{F17}or, where payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, 17 days] after the end of the relevant final [^{F18}tax month], the employer shall pay to the Board—

- (a) any Class 1A contribution referred to in paragraph (1) in respect of the relevant final year; and
- (b) where the relevant final [^{F18}tax month] is the month beginning on 6th April, 6th May or 6th June, any Class 1A contribution referred to in paragraph (1) in respect of the year immediately preceding the relevant final year.

(3) The employer shall include the amount of any Class 1A contribution which is payable in accordance with paragraph (2)(a) in the return required by regulation 80(1) for the relevant final year.

(4) In this regulation—

“business” includes any trade, concern or undertaking;

“emoluments” means so much of a person’s remuneration or profits derived from employed earner’s employment as constitutes earnings for the purposes of the Act; and

“employer” means the employer before the change referred to in paragraph (1)(a);

^{F19} ...

“relevant final [^{F20}tax month]” means the [^{F20}tax month] in which the employer has made any payments of emoluments which were, by reason of the change of employer referred to in paragraph (1)(a) in respect of the employment of all those persons who were employed by him in that [^{F20}tax month], the [^{F21}final payment of ^{F22}... earnings] to be made by him in the year in which those payments were made; ^{F23} ...

“relevant final year” means the year in which the relevant final income tax month occurs.

Textual Amendments

- F15** Words in reg. 72(1)(a) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(a)**
- F16** Word in reg. 72(1)(a) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **8(a)**
- F17** Words in reg. 72(2) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(b)(ii)**
- F18** Words in reg. 72(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(b)(i)**
- F19** Words in reg. 72(4) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **8(b)(i)**
- F20** Words in reg. 72(4) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(c)(ii)**
- F21** Words in reg. 72(4) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(c)(aa)(iii)**
- F22** Word in reg. 72(4) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **8(b)(ii)**
- F23** Words in reg. 72(4) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **17(c)(bb)(iii)**

Provisions relating to Class 1A contribution due on cessation of business

- 73.**—(1) Paragraphs (2) and (3) apply in relation to the payment of a Class 1A contribution if—
- (a) an employer ceases to carry on business and upon that cessation no other person becomes liable to pay [^{F24}... earnings] to or for the benefit of any employee in respect of his employment in that business; and
 - (b) the employees are all those who were employed in that business at any time in the relevant final year or the year immediately preceding the relevant final year.
- (2) Not later than 14 days [^{F26}or where payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, 17 days] after the end of the relevant final [^{F27}tax month], the employer shall pay to the Board—
- (a) any Class 1A contribution referred to in paragraph (1) in respect of the relevant final year; and
 - (b) where the relevant final [^{F27}tax month] is the month beginning on 6th April, 6th May or 6th June any Class 1A contribution referred to in paragraph (1) in respect of the year immediately preceding the relevant final year.
- (3) The employer shall include the amount of any Class 1A contribution which is payable in accordance with paragraph (2)(a) in the return required by regulation 80 for the relevant final year.
- (4) In this regulation—
- “business” includes any trade, concern or undertaking;
- “employer” means the employer before the cessation of business referred to in paragraph (1) (a);
- ^{F28} ...
- “relevant final [^{F29}tax month]” means the [^{F29}tax month] in which the employer has made any payments of emoluments which were, by reason of the cessation of business referred to in

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Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

paragraph (1)(a) in respect of the employment of all those persons who were employed by him in that [^{F29}tax month], the [^{F30}final payment of ^{F31}... earnings] to be made by him in the year in which those payments were made; ^{F32}...

“emoluments” means so much of a person’s remuneration or profits derived from employed earner’s employment as constitutes earnings for the purposes of the Act;

“relevant final year” means the year in which the relevant final [^{F29}tax month] occurs.

Textual Amendments

- F24** Words in reg. 73(1) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **18(a)**
- F25** Word in reg. 73(1)(a) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **9(a)**
- F26** Words in reg. 73(2) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **18(b)(i)**
- F27** Words in reg. 73(2) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **18(b)(ii)**
- F28** Words in reg. 73(4) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **9(b)(i)**
- F29** Words in reg. 73(4) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **18(c)(ii)**
- F30** Words in reg. 73(4) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 18(c)(aa)**(iii)**
- F31** Word in reg. 73(4) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **9(b)(ii)**
- F32** Words in reg. 73(4) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), 18(c)(bb)**(iii)**

Employer failing to pay a Class 1A contribution

74.—(1) If—

- (a) the employer has paid no amount of a Class 1A contribution to the Board by the date which applies to him under regulation 71(1), 72(2) or 73(2) (as the case may be); and
- (b) the Board are unaware of the amount, if any, which the employer is liable so to pay, they may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of a Class 1A contribution which the employer is liable to pay to them under that regulation in respect of the year in question.

(2) A notice may be given by the Board under paragraph (1) notwithstanding that an amount of a Class 1A contribution has been paid to them by the employer under regulation 71(1), 72(2) or 73(2), in respect of the year in question, if they are not satisfied that the amount so paid is the full amount which the employer is liable to pay to them for that year and the provisions of this regulation shall have effect accordingly.

(3) Upon receipt of a return made by an employer under paragraph (1) the Board may prepare a certificate showing the amount of a Class 1A contribution which the employer is liable to pay to them for the year in question.

(4) The production of the return made by the employer under paragraph (1) and of the certificate of the Board under paragraph (3) shall be sufficient evidence that the amount shown in the certificate

is the amount of a Class 1A contribution which the employer is liable to pay to the Board in respect of the year in question.

(5) Any document purporting to be a certificate under paragraph (3) shall be presumed to be such a certificate until the contrary is proved.

Specified amount of a Class 1A contribution

75.—(1) If, following the date which applies to him under regulation 71(1), 72(2) or 73(2) (as the case may be), the employer has paid no amount of a Class 1A contribution to the Board in respect of the year in question and there is reason to believe that the employer is liable so to pay, the Board—

(a) in the case of the first year in which the employer is liable to pay such a contribution, upon consideration of any information which has been provided to them by the employer relating to his liability to pay such contributions; or

(b) in the case of any later year, upon consideration of the employer's record of past payments; may to the best of their judgment specify the amount of a Class 1A contribution which they consider the employer is liable to pay and give notice to him of that amount.

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount of a Class 1A contribution or any part of that amount is unpaid, the amount so unpaid—

(a) shall be treated for the purposes of these Regulations to be an amount of a Class 1A contribution which the employer was liable to pay in respect of the year in question in accordance with regulation 71(1), 72(2) or 73(2); and

(b) may be certified by the Board.

(3) Paragraph (2) does not apply if, during the period allowed in the notice—

(a) the employer pays to the Board the full amount of a Class 1A contribution which he is liable to pay under regulation 71(1), 72(2) or 73(2), in respect of the year in question; or

(b) the employer satisfies the Board that no amount of such a contribution is due.

(4) The production of a certificate such as is mentioned in paragraph (2)(b) shall, until the contrary is established, be sufficient evidence that the employer is liable to pay to the Board the amount shown in the certificate, and any document purporting to be such a certificate shall be deemed to be such a certificate until the contrary is proved.

(5) A notice may be given by the Board under paragraph (1) notwithstanding that an amount of a Class 1A contribution has been paid to them by the employer under regulation 71(1), 72(2) or 73(2) in respect of the year in question, if, after seeking the employer's explanation as to the amount of a Class 1A contribution paid, they are not satisfied that the amount so paid is the full amount which the employer is liable to pay to them in respect of that year, and this regulation shall have effect accordingly, but paragraph (2) shall not apply if, during the period allowed in the notice, the employer satisfies the Board that no further amount of a Class 1A contribution is due in respect of that year.

(6) Where, during the period allowed in a notice given by the Board under paragraph (1), the employer claims, but does not satisfy the Board, that the payment of a Class 1A contribution made in respect of the year specified in the notice is the full amount of a Class 1A contribution which he is liable to pay to the Board in respect of that year, the employer may require the Board to inspect his documents and records as if they had called upon him to produce those documents and records in accordance with [F33]Schedule 36 to the Finance Act 2008 (information and inspection powers)].

(7) If the employer does require the Board to inspect his documents and records in accordance with paragraph (6), the provisions of [F34]paragraph 26A] of Schedule 4 shall apply in relation to that inspection and the notice given by the Board under paragraph (1) shall be disregarded.

Status: Point in time view as at 06/04/2020.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

Textual Amendments

- F33** Words in reg. 75(6) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **4(a)**
- F34** Words in reg. 75(7) substituted (1.4.2009) (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **4(b)**

Interest on an overdue Class 1A contribution

76.—(1) Where an employer has not paid a Class 1A contribution, which he is liable to pay, by the date which applies to him under regulation 71(1), 72(2) or 73(2) (as the case may be), any contribution not so paid shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the reckonable date until payment.

(2) Interest payable under this regulation shall be recoverable as if it were a Class 1A contribution which an employer is liable to pay to the Board under regulation 71(1), 72(2) or 73(2), as the case may be).

(3) A contribution to which paragraph (1) applies shall carry interest from the reckonable date even if that date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882^{F35}.

(4) A certificate of the Board that any amount of interest payable under this regulation has not been paid to the Board or, to the best of the Board's knowledge and belief, to any person acting on their behalf, shall be sufficient evidence that the employer is liable to pay to the Board the amount of interest shown on the certificate and that the sum is unpaid and due to be paid, and any document purporting to be such a certificate shall be deemed to be a certificate until the contrary is proved.

(5) For the purposes of this regulation, "the reckonable date" means the 19th July [^{F36}or where payment is made by an approved method of electronic communications in respect of earnings paid after 5th April 2004, the 22nd July] in the year immediately following the end of the year in respect of which the Class 1A contribution is payable to the Board.

Textual Amendments

- F35** 1882 c. 61: section 92 was amended by sections 3(1) and 4(4) of the [Banking and Financial Dealings Act 1971 \(c. 80\)](#).
- F36** Words in reg. 76(5) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **19**

Payment of interest on a repaid Class 1A contribution

77.—(1) Where—

- (a) a Class 1A contribution paid by an employer to the Board in respect of the year ended 5th April 1999 or any subsequent year is repaid to him; and
- (b) that repayment is made after the relevant date,

any such repaid contribution shall carry interest at the rate applicable under paragraph 6(3) of Schedule 1 to the Act from the relevant date until the order for the repayment is issued.

(2) For the purposes of this regulation, "the relevant date" means—

- (a) the 14th day after the end of the year in respect of which the Class 1A contribution was paid; or
- (b) if later than that day, the date on which the contribution was paid.

Repayment of interest paid on a Class 1A contribution

78. If an employer has paid interest on a Class 1A contribution, that interest shall be repaid to him where—

- (a) the interest paid is found not to have been due to be paid, although the contribution in respect of which it was paid was due to be paid;
- (b) the Class 1A contribution in respect of which interest was paid is returned or repaid to the employer in accordance with the provisions of regulation 52 or 55.

Remission of interest on a Class 1A contribution

79.—(1) Where interest is payable in accordance with regulation 76 it shall be remitted for the period commencing on the first relevant date and ending on the second relevant date in the circumstances specified in paragraph (2).

(2) For the purposes of paragraph (1), the circumstances are that the liability, or a greater liability, to pay interest in respect of a Class 1A contribution arises as the result of an official error being made.

(3) For the purposes of this regulation—

“official error” means a mistake made, or something omitted to be done, by an officer of, or person employed in relation to, the Board acting as such, where the employer or any person acting on his behalf has not caused, or materially contributed to, that mistake or omission;

“the first relevant date” means the date defined in regulation 76(5) or, if later, the date on which the official error occurs; and

“the second relevant date” means the date 14 days after the date on which the official error is rectified and the employer is advised of its rectification.

Return by employer

80.—(1) Where a Class 1A contribution is payable to the Board in accordance with regulation 71(1), 72(2) or 73(2), the employer shall render to them a return, not later than 6th July following the end of the year, showing—

- (a) such particulars as they may require for the identification of the employer;
- (b) the year to which the return relates;
- (c) the amounts which are [^{F37}general earnings] in respect of which a Class 1A contribution is payable; and
- (d) the amount of any Class 1A contribution payable in respect of that year.

[^{F38}(1A) The employer must render the return required by paragraph (1)—

- (a) by sending it to the Board; or
- (b) arranging for the information which it would contain to be delivered to an official computer system by an approved method of electronic communications.]

^{F39}(1B)

^{F39}(1C)

^{F39}(1D)

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Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

^{F39}(1E)

^{F39}(1F)

(2) The return shall include a declaration by the person making the return to the effect that the return is, to the best of his knowledge, correct and complete.

[^{F40}(3) The declaration must be—

- (a) signed by the employer; or,
- (b) where the employer is a body corporate, signed either by the secretary or by a director.]

[^{F41}(3A) Where the return referred to in this regulation is rendered as mentioned in paragraph (1A) (b) the declaration must, instead of being signed, be authenticated by or on behalf of the employer in such a manner as may be approved by HMRC.]

(4) If, by the date which applies to him under regulation 71(1), 72(2) or 73(2) (as the case may be), an employer has failed to pay a Class 1A contribution which he is liable to pay, the Board may prepare a certificate showing the total amount of a Class 1A contribution remaining unpaid in respect of the year in question and regulation 76(1) and (2) shall, with any necessary modifications, apply to the amount shown in that certificate.

[^{F42}(5) This regulation is subject to regulations 40C(2) and 40D(2).]

Textual Amendments

- F37** Words in reg. 80(1)(c) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **20(a)**
- F38** Reg. 80(1A) substituted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **20(b)**
- F39** Reg. 80(1B)-(1F) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **20(c)**
- F40** Reg. 80(3) substituted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **19(a)**
- F41** Reg. 80(3A) inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), **19(b)**
- F42** Reg. 80(5) inserted (6.4.2020) by [The Social Security \(Contributions\) \(Amendment No. 2\) Regulations 2020 \(S.I. 2020/300\)](#), regs. 1(1), **6**

Returns rendered electronically on another’s behalf

^{F43}**80A.**

Textual Amendments

- F43** Reg. 80A omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **21**

Penalties for failure to make a return and incorrect returns

81.—[^{F44}(1) Schedule 24 to the Finance Act 2007 (penalties for errors) applies to the return of contributions referred to in regulation 80(1) (return by employer) as if—

- (a) Class 1A contributions were a tax; and

(b) that tax and the return of contributions in relation to it were listed in the table in paragraph 1 of that Schedule.

(1A) That Schedule also applies to decisions made under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc) Act 1999 regarding Class 1A contributions and for that purpose a reference in the Schedule to an assessment is to be treated as if it included a reference to a decision and “under-assessment” shall be construed accordingly.

(1B) Paragraphs (6) to (9) do not apply in relation to penalties under paragraphs (1) and (1A).]

(2) Any person who fails to make a return referred to in paragraph (1) by the date which applies to him under regulation 71(1), 72(2) or 73(2), may be liable—

(a) within 6 years after the date of that failure, to a penalty of the relevant monthly amount for each month (or part of a month) during which the failure continues but excluding any month after the twelfth, or for which a penalty under this paragraph has already been imposed; and

(b) if the failure continues beyond 12 months, to a penalty not exceeding so much of the amount payable by him in accordance with the regulations for the year to which the return relates as remains unpaid at the end of 19th July after the end of that year.

(3) The penalty referred to in paragraph (2)(b) is without prejudice to any penalty which may be imposed under paragraph (2)(a) and may be imposed within six years after the date of the failure referred to in paragraph (2) or at any later time within three years of the final determination of the amount of a Class 1A contribution by reference to which the amount of that penalty is to be ascertained.

(4) For the purposes of paragraph (2), “the relevant monthly amount” in the case of a failure to make a return is—

(a) where the number of earners in respect of whom particulars of the amount of any Class 1A contribution payable should be included in the return is 50 or less, £100; or

(b) where that number is greater than 50, £100 for each 50 such earners and an additional £100 where that number is not a multiple of 50.

(5) The total penalty payable under paragraph (2)(a) shall not exceed the total amount of Class 1A contributions payable in respect of the year to which the return in question relates.

(6) Any penalty imposed in accordance with this regulation shall be recoverable as if it were a Class 1A contribution which the employer is liable to pay to the Board under regulation 71.

(7) A penalty imposed in accordance with this regulation shall be due and payable at the end of 30 days beginning with the date on which notice of the decision to impose it was issued.

(8) The Board may, in their discretion, mitigate any penalty, or stay or compound any proceedings for any penalty, imposed in accordance with the provisions of this regulation, and may also, after judgment, further mitigate or entirely remit such a penalty.

(9) For the purposes of this regulation a person shall be deemed not to have failed to have done anything required to be done within a limited time if he—

(a) did it within such further time as the Board allowed; or

(b) had a reasonable excuse for the failure and if that excuse ceased, did it without unreasonable delay after that excuse ceased.

Textual Amendments

F44 Reg. 81(1)(1A)(1B) substituted for reg. 81(1) (6.4.2010) (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), 4

Status: Point in time view as at 06/04/2020.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

Application of the Management Act to penalties for failure to make a return and incorrect returns

82.—(1) Section 100 of the Management Act ^{F45} (determination of penalties by an officer of the Board) shall apply with any necessary modifications in relation to the determination of any penalty under regulation 81 as it applies to the determination of a penalty under the Taxes Acts.

(2) Section 100D ^{F46} of the Management Act (penalty proceedings before court) shall apply with any necessary modifications in relation to any proceedings for a penalty under regulation 81 as it applies to proceedings for a penalty under the Taxes Acts.

(3) Section 104 of the Management Act (saving for criminal proceedings) shall apply with any necessary modifications in relation to the provisions of regulation 81 as it applies to the provisions of the Taxes Acts.

(4) Section 105 of the Management Act (evidence in cases of fraudulent conduct) ^{F47} shall apply with any necessary modifications in respect of any proceedings for a penalty under regulation 81, or on appeal against the determination of such a penalty, as it applies in relation to any proceedings for a penalty, or on appeal against the determination of a penalty, under the Management Act.

(5) In this regulation—

“the Management Act” means the Taxes Management Act 1970 ^{F48}, and

“the Taxes Acts” has the same meaning as in section 118(1) of the Management Act (interpretation) ^{F49}.

Textual Amendments

F45 Sections 100 to 100D were substituted for section 100 by section 167 of the Finance Act 1989. Section 100 was amended by paragraph 3(2) of Schedule 11 to the [Finance Act 1990 \(c. 29\)](#), **paragraph 14** of Schedule 1 and Part 1 of Schedule 2 to [S.I. 1994/1813](#), and paragraph 38 of Schedule 19 to the [Finance Act 1998 \(c. 36\)](#).

F46 Section 100D was amended by Article 2 of, and the Schedule to [S.I. 1999/679](#).

F47 Section 105 was amended by sections 149(5) and 168(5) of the Finance Act 1989.

F48 [1970 c. 9](#).

F49 The definition was amended by paragraph 32(d) of Schedule 8 to the [Development Land Tax Act 1976 \(c. 24\)](#), **Schedule 31** to the Taxes Act 1988 and paragraph 2(1) of Schedule 10 to the [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#).

Set-off of Class 1A contributions falling to be repaid against earnings-related contributions

83.—(1) In the circumstance prescribed by paragraph (2), an amount in respect of a Class 1A contribution that falls to be repaid in accordance with these Regulations may be set off against liabilities under them to the extent prescribed in paragraph (3).

(2) The circumstance is that an employer has paid to the Board in accordance with regulations 70 to 82 an amount, in respect of Class 1A contributions, which he was not liable to pay.

(3) The extent of the set-off is that the employer shall be entitled to deduct the amount which he was not liable to pay in respect of Class 1A contributions from any payment in respect of secondary earnings-related contributions which he is subsequently liable to pay to a Collector under paragraph 10 or 11 of Schedule 4 for any income tax period in the same year.

(4) In this regulation “Collector”, “income tax period” and “year” have the meanings given in paragraph 1(2) of Schedule 4.

[^{F50} **Requirement to give security or further security for amounts of Class 1A contributions**

83A. Paragraphs 29M to 29X of Schedule 4 (security for payment of Class 1 contributions) apply in relation to Class 1A contributions as they apply in relation to Class 1 contributions but as if—

- (a) in paragraph 29N—
 - (i) the reference to “Class 1 contributions” were a reference to “Class 1A contributions”;
 - and
 - (ii) the reference to “paragraph 10, 11 or 11A” were a reference to “section 10 or 10ZA of the Social Security Contributions and Benefits Act 1992, or section 10 or 10ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, as the case may be”; and
- (b) in paragraph 29O(1) for “within the meaning given in paragraph 1(2)” there were substituted “within the meaning given in regulation 70(4)”.]

Textual Amendments

F50 Reg. 83A inserted (6.4.2012) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/821\)](#), regs. 1(1), 17

Special provisions relating to primary Class 1 contributions

[^{F51} **84.**—(1) If in accordance with an arrangement authorised under regulation 68, notwithstanding paragraph 3(1) of Schedule 1 to the Act (method of paying Class 1 contributions), an earner is required to make direct payments in respect of primary Class 1 contributions in respect of earnings paid to him or for his benefit, the following provisions of this regulation apply.

- (2) In a case to which this regulation applies—
 - (a) the earner shall be liable for such of the primary Class 1 contributions as are specified in the arrangements authorised under regulation 68, and
 - (b) the secondary contributor shall be liable for any other Class 1 contributions,in respect of earnings paid to the earner or for the earner’s benefit from the employment in question.

- (3) The Board shall notify the secondary contributor in writing of—
 - (a) the arrangement,
 - (b) the contributions for which, notwithstanding the arrangement, he will remain accountable to the Board, and
 - (c) the period to which the arrangement relates (“the relevant period”).

(4) During the relevant period, paragraph 3(1) of Schedule 1 to the Act (method of paying Class 1 contributions) shall not apply to the secondary contributor in respect of those contributions—

- (a) to which the arrangement relates, and
- (b) for which he would otherwise have been accountable to the Board,

unless and until the arrangement has been cancelled before the end of the period and the secondary contributor has been notified in writing of its cancellation.]

Textual Amendments

F51 Reg. 84 substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), 8

Status: Point in time view as at 06/04/2020.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

Exception in relation to earnings to which regulation 84 applies

^{F52}85.

Textual Amendments

F52 Reg. 85 omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **9**

Special provisions relating to culpable employed earners and to secondary contributors or employers exempted by treaty etc., from enforcement of the Act or liability under it

86.—(1) As respects any employed earner’s employment—

(a) where there has been a failure to pay any primary contribution which a secondary contributor is, or but for the provisions of this regulation would be, liable to pay on behalf of the earner and the failure was due to an act or default of the earner and

[^{F53}(i)] not to any negligence on the part of the secondary contributor[^{F54}, or

(ii) it is shown to the satisfaction of an officer of the Board that the earner knows that the secondary contributor has wilfully failed to pay the primary contribution which the secondary contributor was liable to pay on behalf of the earner and has not recovered that primary contribution from the earner]

(b) where the secondary contributor is a person against whom, by reason of any international treaty or convention as mentioned in paragraph 30 of Schedule 4, the provisions of the Act are not enforceable and who is not willing to pay on behalf of the earner any contribution due in respect of earnings paid to or for the benefit of the earner in respect of that employment,

the provisions of paragraph 3(1) of Schedule 1 to the Act (method of paying Class 1 contributions) shall not apply in relation to that contribution.

(2) Where, as respects any employed earner’s employment the employer is a person who by reason of any such international treaty or convention is exempt from the provisions of the Act, he may, if he so wishes, pay contributions in respect of any earnings paid to or for the benefit of the earner in respect of the employment, or contributions under section 10 of the Act^{F55} ..., in either case to the same extent to which he could have paid such contributions if he had not been so exempt.

(3) In this regulation “employer” has the same meaning as it has in paragraph 30 of Schedule 4.

Textual Amendments

F53 Word in reg. 86(1)(a) inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **22(a)(i)**

F54 Reg. 86(1)(a)(ii) and word inserted (6.4.2004) by [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **22(a)(ii)**

F55 Words in reg. 86(2) omitted (6.4.2004) by virtue of [The Social Security \(Contributions, Categorisation of Earners and Intermediaries\) \(Amendment\) Regulations 2004 \(S.I. 2004/770\)](#), regs. 1(1), **22(b)**

Notification of commencement or cessation of payment of Class 2 or Class 3 contributions

[^{F56}on or before 5th April 2009]

87.—(1) Every person to whom paragraph (2) applies shall immediately notify the relevant date to the Board in writing or by such means of electronic communications as may be approved.

- (2) This paragraph applies to a person who [^{F57}on or before 5th April 2009]—
 - (a) becomes, or ceases to be, liable to pay a Class 2 contribution;
 - (b) becomes, or ceases to be, entitled to pay a Class 2 contribution although not liable to do so; or
 - (c) is entitled to pay a Class 3 contribution and wishes either to do so or to cease doing so.

- ^{F58}(3)
- ^{F58}(4)
- ^{F58}(5)
- ^{F58}(6)
- ^{F58}(7)
- ^{F58}(8)

Textual Amendments

- F56** Words in reg. 87 heading added (1.4.2009) (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **5(a)**
- F57** Words in reg. 87(2) inserted (1.4.2009) (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **5(b)**
- F58** Regs. 87(3)-(8) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(h)**

[^{F59}Notification of commencement or cessation of payment of Class 2 or Class 3 contributions on or after 6th April 2009 [^{F60}but before 6th April 2015]

87A.—(1) A person (P) to whom paragraph (2) applies shall immediately notify the relevant date to HMRC in writing or by such means of electronic communications as may be approved.

- (2) This paragraph applies where P on or after 6th April 2009 [^{F61}but before 6th April 2015]—
 - (a) becomes, or ceases to be, liable to pay a Class 2 contribution;
 - (b) becomes, or ceases to be, entitled to pay a Class 2 contribution although not liable to do so; or
 - (c) is entitled to pay a Class 3 contribution and wishes either to do so or to cease doing so.

- (3) In paragraph (1) “the relevant date” means—
 - (a) in relation to a person to whom paragraph (2)(a) applies, the date on which P commences or ceases to be a self-employed earner;
 - (b) in relation to a person to whom paragraph (2)(b) or (c) applies, the date on which P wishes to commence or cease paying either Class 2 or Class 3 contributions, as the case may be.

(4) P is to be treated as having immediately notified HMRC in accordance with paragraph (1) if P has notified HMRC within such further time, if any, as HMRC may allow.

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**

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Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

- F60** Words in reg. 87A(2) heading inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **10**
- F61** Words in reg. 87A(2) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **10**

[^{F62}Notification of commencement or cessation of self-employment or Class 3 contributions on or after 6th April 2015

87AA.—(1) A person (P) to whom paragraph (2) applies shall immediately notify the relevant date to HMRC in writing or by such means of electronic communication as may be approved.

(2) This paragraph applies where P on or after 6th April 2015—

- (a) commences or ceases to be a self-employed earner; or
- (b) is entitled to pay a Class 3 contribution and either wishes to do so or cease doing so.

(3) In paragraph (1) “the relevant date” means—

- (a) in relation to a person to whom paragraph (2)(a) applies, the date on which P commences or ceases to be a self-employed earner;
- (b) in relation to a person to whom paragraph (2)(b) applies, the date on which P wishes to commence or cease paying Class 3 contributions.

(4) P is to be treated as having immediately notified HMRC in accordance with paragraph (1) if P has notified HMRC within such further time, if any, as HMRC may allow.]

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F62** Reg. 87AA inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **11**

Penalty for failure to notify

^{F63}**87B.**

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F63** Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Disclosure

^{F63}**87C.**

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**

F63 Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Reduction of penalty for disclosure

^{F63}**87D.**

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F63** Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Special reduction

^{F63}**87E.**

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F63** Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Notice of decision etc.

^{F63}**87F.**

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F63** Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Double jeopardy

^{F63}**87G.**]

Textual Amendments

- F59** Regs. 87A-87G inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2009 \(S.I. 2009/600\)](#), regs. 1(1), **6**
- F63** Regs. 87B-87G omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **24(1)(i)**

Status: Point in time view as at 06/04/2020.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

Notification of change of address

88. A person liable to pay Class 2 contributions; or paying Class 2 contributions (although not liable to do so) or Class 3 contributions, shall immediately notify the Board of any change of his address in writing or by such means of electronic communications as may be approved.

Method of, and time for, payment of Class 2 and Class 3 contributions etc.

89.—(1) Where Class 2 or Class 3 contributions are payable by a person other than in accordance with [F64]the Taxes Management Act 1970 (as modified by section 11A of the Act) or in accordance with,] arrangements approved under regulation 90 [F65]or in accordance with regulation 90ZA or 148C], such contributions shall be paid in accordance with paragraph F66 ... [F67(2A),] (3) or (4), as the case may be.

F68(1A)

F69(2)

[F70(2A) Where—

- (a) a person who is entitled, although not liable, to pay a Class 2 contribution in any year has notified HMRC of his entitlement in accordance with the provisions of regulation 87[F71,]87A [F72]or 87AA]; and
- (b) HMRC has, no later than the notification date, issued him with written notice of the amount he may pay in respect of his entitlement in that period;

that person may, if the person so wishes, pay to HMRC a sum not exceeding that amount.]

(3) Where—

- (a) a person F73... who is entitled to pay a Class 3 contribution, in any year, has notified [F74]HMRC] of his entitlement in accordance with the provisions of regulation 87[F75, 87A or 87AA]; and
- (b) [F74]HMRC], within 14 days after the end of a contribution quarter which commences in that year, have issued him with written notice of the amount he may pay in respect of his entitlement in that quarter;

that person may, if he so wishes, pay to the Board a sum not exceeding that amount.

(4) Where—

- (a) paragraph (5) F76... applies to a person; and
- (b) [F77]HMRC] have then, in respect of that F78... entitlement to pay Class 2 or Class 3 contributions, issued or re-issued him, as the case may be, with written notice of F78... the amount of his entitlement;

that person F79... may pay a sum not exceeding the amount of his entitlement, to [F77]HMRC].

[F80(5) This paragraph applies to a person who—

- (a) has notified HMRC in accordance with the provisions of regulation 87[F81, 87A or 87AA] that—
 - F82(i)
 - (ii) he is entitled although not liable to pay a Class 2 contribution in a [F83]tax year], or is entitled to pay a Class 3 contribution in a contribution quarter; and
- (b) has—

- (i) not, by the notification date, had written notice issued to him in respect of that week or weeks of the kind referred to in paragraph (2A);
- (ii) not had written notice issued to him in respect of that week or weeks of a kind mentioned in paragraph (3) and more than 14 days have elapsed since the end of the contribution quarter in question; or
- (iii) notified HMRC in accordance with regulation 87^{F84}, 87A or 87AA] that he has^{F85} ... ceased to be entitled to pay Class 2 or Class 3 contributions^{F86}]

^{F87}(6)

^{F80}(7) In this regulation—

^{F88}(a)

^{F88}(b)

^{F89}(c)

- (d) “contribution quarter” means one of the four periods of not less than 13 contribution weeks commencing on the first, fourteenth, twenty-seventh or fortieth contribution week, as the case may be, in any year;
- (e) [^{F90}“notification date” means 31st October following the end of the tax year.]]

Textual Amendments

- F64** Words in reg. 89(1) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(2)(a)**
- F65** Words in reg. 89(1) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(2)(b)**
- F66** Word in reg. 89(1) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(2)(c)**
- F67** Word in reg. 89(1) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), **6(a)**
- F68** Reg. 89(1A) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(3)**
- F69** Reg. 89(2) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(3)**
- F70** Reg. 89(2A) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), **6(d)**
- F71** Reg. 89(2A)(a) substituted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(4)(a)**
- F72** Words in reg. 89(2A)(a) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(4)(b)**
- F73** Words in reg. 89(3)(a) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), **6(e)(i)**
- F74** Word in reg. 89(3) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 3\) Regulations 2011 \(S.I. 2011/797\)](#), regs. 1(1), **6(e)(iii)**
- F75** Words in reg. 89(3) substituted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(5)**
- F76** Words in reg. 89(4)(a) omitted (6.4.2015) by virtue of [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **12(6)(a)**

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Changes to legislation: There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, PART 7. (See end of Document for details)

- F77** Word in reg. 89(4) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2011 (S.I. 2011/797), regs. 1(1), **6(f)(ii)**
- F78** Reg. 89(4)(b)(i)(ii) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(6)(b)**
- F79** Words in reg. 89(4) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(6)(c)**
- F80** Reg. 89(5)-(7) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment No. 3) Regulations 2011 (S.I. 2011/797), regs. 1(1), **6(g)**
- F81** Words in reg. 89(5)(a) substituted (6.4.2015) by The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(a)(i)**
- F82** Reg. 89(5)(a)(i) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(a)(ii)**
- F83** Words in reg. 89(5)(a)(ii) substituted (6.4.2015) by The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(a)(iii)**
- F84** Words in reg. 89(5)(b)(iii) substituted (6.4.2015) by The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(b)(i)**
- F85** Words in reg. 89(5)(b)(iii) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(b)(ii)**
- F86** Words in reg. 89(5)(b)(iii) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(7)(b)(iii)**
- F87** Reg. 89(6) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(8)**
- F88** Reg. 89(7)(a)(b) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(9)(a)**
- F89** Reg. 89(7)(c) omitted (6.4.2015) by virtue of The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(9)(a)**
- F90** Reg. 89(7)(e) substituted (6.4.2015) by The Social Security (Miscellaneous Amendments No. 2) Regulations 2015 (S.I. 2015/478), regs. 1(4), **12(9)(b)**

[^{F91}Class 2 contributions for tax years up to 2014-15

89A.—(1) This regulation applies where a person (P) is liable to pay a Class 2 contribution in respect of any contribution week in a tax year up to and including the 2014-15 tax year.

(2) An officer of HMRC may issue P with written notice of the amount of Class 2 contributions for which P is liable in respect of any tax year up to and including the 2014-15 tax year.

(3) P shall pay the amount of contributions for which he is liable no later than the date specified in the notice. This paragraph is subject to paragraphs (4) and (5).

(4) Where P—

- (a) is liable to pay a Class 2 contribution in respect of any contribution week falling within the period defined in paragraph (5) (“the specified contribution period”); and
- (b) has notified HMRC of such liability in accordance with the provisions of regulation 87 or 87A,

HMRC shall issue P with written notice of the amount of Class 2 contributions for which P is liable to pay in respect of the specified contribution period no later than 1st June 2015 and P shall pay the amount set out in that notice to HMRC no later than 31st July 2015.

(5) For the purposes of paragraph (4), the specified contribution period is the period of not less than 26 contribution weeks falling within the 2014-15 tax year commencing with the first day of the twenty seventh contribution week in that year.]

Textual Amendments

- F91** Reg. 89A inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **13**

Arrangements approved by the Board for method of, and time for, payment of Class 2 and Class 3 contributions

90.—(1) The Board may from time to time approve arrangements under which contributions are paid at times or in a manner different from those prescribed by regulation 89. This is subject to paragraphs (2) to (4).

(2) When granting approval under paragraph (1), the Board may impose such conditions as they see fit.

(3) The Board may, in particular, grant approval under paragraph (1) if, as respects any year in which a person is both an employed earner and a self-employed earner, the condition in paragraph (4) is satisfied.

(4) The condition is that the Board are satisfied that the [^{F92}total amounts of primary Class 1 contributions and Class 2 contributions] likely to be paid by or in respect of that person in respect of that year will exceed [^{F93}the amount equal to 53 primary Class 1 contributions payable on earnings at the upper earnings limit for that year at the main primary percentage].

(5) The provisions of these Regulations shall, subject to the provisions of the arrangements, apply to the person affected by the arrangements.

(6) Where in respect of an earner arrangements are approved under paragraph (1) for payment of contributions by way of direct debit of a bank, those arrangements shall be subject to the condition that any payment by way of direct debit on account of such contributions after the authority of the bank to make such payment has for any reason ceased to be effective, shall not be a payment of contributions for the purposes of the Act.

Textual Amendments

- F92** Words in reg. 90(4) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **10(a)**
- F93** Words in reg. 90(4) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment\) Regulations 2003 \(S.I. 2003/193\)](#), regs. 1(1), **10(b)**

[^{F94}Class 2 contributions - maternity allowance

90ZA.—(1) This regulation applies in connection with maternity allowance under section 35 or 35B of the Act.

(2) A person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year may pay a Class 2 contribution in respect of that week at any time in the period—

- (a) beginning with that week; and
- (b) ending with 31st January next following the end of the relevant tax year.

(3) Where a person pays a Class 2 contribution in accordance with paragraph (2)—

- (a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6) of the Act, and
- (b) the contribution is to be treated after the end of the tax year—

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- (i) if the person is liable under section 11(2) of the Act to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2) of the Act; or
- (ii) otherwise, as a Class 2 contribution under section 11(6) of the Act.]

Textual Amendments

F94 [Reg. 90ZA](#) inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), **14**

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Changes to legislation:

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