
STATUTORY INSTRUMENTS

2008 No. 636

**The Social Security (Contributions)
(Amendment No. 3) Regulations 2008**

Amendment of paragraphs 22 and 31 of Schedule 4

7. In each of—

- (a) paragraph 22(7) of Schedule 4(1); and
- (b) paragraph 31(9) of Schedule 4(2),

for “Section 98A of the Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns)” substitute “Section 98A of the Taxes Management Act 1970(3) (special penalties in the case of certain returns) and Schedule 24 to the Finance Act 2007 (penalties for errors) as that Schedule applies to income tax returns”.

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- (1) A relevant amendment to paragraph 22 was made by regulation 8 of [S.I. 2007/1056](#).
 - (2) Paragraph 31 was amended by regulation 33 of [S.I.2004/770](#) and regulation 8 of [S.I. 2007/1056](#).
 - (3) Section 98A was inserted by section 165(1) of the Finance Act 1989 ([c. 26](#)), and amended by paragraph 148 of Schedule 6 to ITEPA 2003 and paragraph 8 of Schedule 12 to the Finance Act 2004. Subsection (4) has been repealed by the relevant entry in Part 5 of Schedule 27 to the Finance Act 2007 ([c. 11](#)), and the scope of the section accordingly limited to late returns.