
STATUTORY INSTRUMENTS

2014 No. 2397

The Social Security (Contributions) (Amendment No. 4) Regulations 2014

Amendment of the Social Security (Contributions) Regulations 2001

3.—(1) Schedule 4 to the Social Security (Contributions) Regulations 2001 (provisions derived from the Income Tax Acts etc) is amended as provided for in paragraphs (2) to (7).

(2) In paragraph 1, (interpretation), in the definition of “Compensation of Employers Regulations” omit “and the Statutory Sick Pay Percentage Threshold Order 1995”.

(3) In paragraph 11(4), (payments of earnings-related contributions quarterly by an employer)(1), in the definition of “SP” omit “statutory sick pay,”.

(4) In paragraph 21EA(6), (failure to make a return under paragraph 21A or 21D)(2), at the end of the text insert “, but this sub-paragraph does not apply to a return in respect of the tax year 2014-15 or a subsequent tax year”.

(5) After paragraph 21F, (additional information about payments)(3), insert—

“Penalty: failure to comply with paragraph 21A or 21D

21G.—(1) Where a Real Time Information employer fails to deliver a return in accordance with paragraph 21A (real time returns of information about payments of general earnings) to paragraph 21AB (employees paid in specific circumstances)(4), paragraph 21AD (benefits and expenses – returns under the PAYE Regulations)(5), paragraph 21B (modification of the requirements of paragraph 21A: notional payments)(6) or paragraph 21D (exceptions to paragraph 21A)(7), Schedule 55 to the Finance Act 2009 (amount of penalty: real time information for PAYE)(8) and regulations 67I to 67K of the PAYE Regulations (penalties)(9) apply in relation that failure as if—

- (a) the return under paragraph 21A (real time returns of information about payments of general earnings) or paragraph 21D (exceptions to paragraph 21A), as the case may be, were a return falling within item 4 of the Table in paragraph 1 of Schedule 55(10), and

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- (1) Paragraph 11(4) was substituted by regulation 16(1) and (4) of [S.I. 2003/193](#) and has been amended by regulation 9 of [S.I. 2006/576](#), regulation 8(6) of [S.I. 2007/1056](#), regulation 4 of [S.I. 2010/2450](#) and regulations 7 and 24 of [S.I. 2012/821](#).
- (2) Paragraph 21EA was inserted by regulation 16 of [S.I. 2013/622](#) and amended by regulation 4 of [S.I. 2013/2301](#).
- (3) Paragraph 21F was inserted by regulation 11 of [S.I. 2012/821](#) and amended by regulation 17 of [S.I. 2013/622](#).
- (4) Paragraph 21A was inserted by regulation 11 of [S.I. 2012/821](#), and has been amended by regulation 10 of [S.I. 2013/622](#), regulation 3 of [S.I. 2013/2301](#) and regulation 7 of [S.I. 2014/608](#). Paragraphs 21AA and 21AB were inserted by regulation 11 of [S.I. 2013/622](#).
- (5) Paragraph 21AD was inserted by regulation 11 of [S.I. 2013/622](#).
- (6) Paragraph 21B was inserted by regulation 11 of [S.I. 2012/821](#) and amended by regulation 12 of [S.I. 2013/622](#).
- (7) Paragraph 21D was inserted by regulation 11 of [S.I. 2012/821](#) and has been amended by regulation 14 of [S.I. 2013/622](#) and regulation 8 of [S.I. 2014/608](#).
- (8) [2009 c. 10](#). Schedule 55 has been relevantly amended by paragraphs 3 to 6 of Schedule 50 to the Finance Act [2013 \(c. 29\)](#).
- (9) The term “PAYE Regulations” is defined in regulation 1(2) and was inserted by regulation 3 of [S.I. 2004/770](#). Regulations 67I to 67K were inserted into the PAYE Regulations by regulation 2 of [S.I. 2014/2396](#).
- (10) Item 4 of the Table in paragraph 1 of Schedule 55 to the Finance Act 2009 was amended by paragraph 3(a) of Schedule 50 to the Finance Act 2013.

(b) references to the PAYE Regulations were references to these Regulations, but this is subject to sub-paragraph (2).

(2) Where a Real Time Information employer (P) is liable to a penalty in consequence of a failure to deliver a return (“the tax return”) under regulation 67B (real time returns of information about relevant payments) or regulation 67D (exceptions to regulation 67B) of the PAYE Regulations⁽¹¹⁾, P shall not also be liable to a penalty in respect of any failure in relation to an associated return under paragraph 21A (real time returns of information about payments of general earnings) or 21D (exceptions to paragraph 21A).

(3) A tax return and a return under paragraph 21A or 21D are “associated” if the return under paragraph 21A or 21D is required to be delivered at the same time as the tax return.”.

(6) In paragraph 22, (return by employer at end of year)⁽¹²⁾, omit sub-paragraph (3).

(7) Omit paragraph 25 (return by employer of recovery under the Statutory Sick Pay Order)⁽¹³⁾.

(8) In Schedule 4A, (real time returns), omit paragraph 13 (information about statutory sick pay)⁽¹⁴⁾.

(9) In Schedule 4B, (additional information about payments), omit paragraph 6.

(10) In Part 2 of Schedule 7, (enactments corresponding to subordinate legislation application to Great Britain)⁽¹⁵⁾—

(a) in the first column (subordinate legislation applying in Great Britain) omit the entry relating to the “Statutory Sick Pay Percentage Threshold Order 1995”; and

(b) in the second column (subordinate legislation applying in Northern Ireland) omit the entry relating to the “Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995”.

⁽¹¹⁾ Regulations 67B and 67D were inserted into the PAYE Regulations by regulation 27 of [S.I. 2012/822](#) and have been amended by regulations 18 and 21 of [S.I. 2013/521](#). Regulation 67B has been amended by regulation 2 of [S.I. 2013/2300](#) and by regulation 4 of [S.I. 2014/472](#). Regulation 67D has been amended by regulation 5 of [S.I. 2014/472](#). Regulations 67BA and 67BB were inserted by regulation 19 of [S.I. 2013/522](#).

⁽¹²⁾ Paragraph 22 has been amended but the amendments are not relevant to sub-paragraph (3).

⁽¹³⁾ Paragraph 25 has been amended by regulation 32(1) and (15) of [S.I. 2004/770](#) and regulations 13 and 30 of [S.I. 2012/822](#).

⁽¹⁴⁾ Schedules 4A and 4B were inserted by regulation 14 of [S.I. 2012/821](#) and have not been relevantly amended.

⁽¹⁵⁾ Part 2 of Schedule 7 has been amended by regulations 26(c) and 31 of [S.I. 2012/821](#).