

2023 No. 308

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2)
Regulations 2023**

Made - - - - at 10.35 a.m. on 13th March 2023

Laid before Parliament 14th March 2023

Coming into force in accordance with regulation 1

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 6(1) and (2) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(a) and paragraph 6(1) and 6(2) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them(c).

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations 2023 and come into force on 6th April 2023 immediately after the coming into force of the Income Tax (Pay As You Earn) (Amendment) Regulations 2023(d).

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) Regulation 80 of the Social Security (Contributions) Regulations 2001 (return by employer: Class 1A contributions)(e) is amended as follows.

(2) In paragraph (1A)—

(a) omit sub-paragraph (a) and the “or” after it; and

(b) in sub-paragraph (b), for the words from the beginning to “delivered”, substitute “by delivering it”.

(3) After paragraph (1A) insert—

(a) 1992 c. 4; paragraph 6(1) was amended by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and paragraph 185(a) and (b) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Paragraph 6(2) was amended by paragraph 77(9) of Schedule 7 to the Social Security Act 1998.

(b) 1992 c. 7; paragraph 6(1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), paragraph 34(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and paragraph 204(a) and (b) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003. Paragraph 6(2) was amended by paragraph 58(9) of Schedule 6 to S.I. 1998 (N.I. 10).

(c) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for His Majesty's Revenue and Customs.

(d) S.I. 2023/307.

(e) S.I. 2001/1004; relevant amending instruments are S.I. 2004/770, 2012/821, 2020/300.

“(1AA) Paragraph (1A) does not apply if the employer is one to whom paragraph 21D(1) of Schedule 4 (exceptions from making electronic real time information returns) applies but in those circumstances the employer must render the return by sending it to HMRC.”.

*Jim Harra
Angela MacDonald*

At 10.35 a.m. on 13th March 2023 Two of the Commissioners for His Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 80 of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (“the Contributions Regulations”).

Regulation 2 provides that it is mandatory for employers to deliver returns required by regulation 80 by an approved method of electronic communications from 6th April 2023. Employers within paragraph 21D(1) of Schedule 4 to the Contributions Regulations (those who are not required to make electronic real time information returns to HMRC) are exempted from this requirement and can continue to make this return by sending it to HMRC.

A return (known as P11D(b)) is required under regulation 80 where an employer is liable to pay a Class 1A contribution to HMRC. This change is in consequence of equivalent amendments made to the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682).

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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