STATUTORY INSTRUMENTS

1999 No. 1965

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations 1999

Made - - - -	*9th July 1999*
Laid before Parliament	*9th July 1999*
Coming into force	*1st August 1999*

The Commissioners of Inland Revenue, in exercise of the powers conferred by sections 122(1) and 175(1) to (3) of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits Act 1992**(a)** and now vested in them**(b)**, and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations 1999 and shall come into force on 1st August 1999.

(2) In these Regulations "the principal Regulations" means the Social Security (Contributions) Regulations 1979**(c)**.

Amendment to Schedule 1 to the principal Regulations

2. For Regulation 28D**(d)** (remission of interest) of Schedule 1 to the principal Regulations, substitute–

"**Remission of interest for official error**

28D—(1) Where interest is payable in accordance with Regulation 28A 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) of this Regulation.

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

(3) In this Regulation–

(a) "an official error" means a mistake made, or something omitted to be done, by an officer of the Board, where the employer or any person acting on his behalf has not caused, or materially contributed to, that mistake or omission;

(a) 1992 c. 4. Section 122(1) is cited because of the meaning ascribed to the word "prescribe"; section 175 was amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act"); paragraph 6 was amended by paragraph 35 of Schedule 3 to the Transfer Act.

(b) *See* section 2 of the Transfer Act.

(c) S.I. 1975 No. 591; relevant amending instruments are S.I. 1993/821 and 1999/567.

(d) Regulation 28D was inserted by regulation 2 of S.I. 1993/821 and amended by regulation 11(9) of S.I. 1999/567.

(b) "the Board" means the Commissioners of Inland Revenue;

(c) "the first relevant date" means the reckonable date as defined in Regulation 28A(3) or, if later, the date on which the official error occurs;

(d) "the second relevant date" means the date fourteen days after the date on which the official error has been rectified and the employer is advised of its rectification."

S C T Matheson
Tim Flesher
9th July 1999 — Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979, S.I. 1979 No. 591 ("the principal Regulations").

Regulation 2 substitutes a new Regulation 28D in Schedule 1 to the principal Regulations. It removes the remission of interest where a question has been referred to the Secretary of State for determination under section 17 of the Social Security Administration Act 1992 (c. 5), or an appeal on a point of law arising in connection with such a determination under section 18 has not been determined or finally disposed of as the case may be. It provides for its remission in respect of an earnings-related contribution, a Class 1A contribution and a Class 1B contribution where liability to pay interest arises as a result of an official error.

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