STATUTORY INSTRUMENTS

2021 No. 219

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations 2021

Made - - - -	*5th March 2021*
Laid before Parliament	*8th March 2021*
Coming into force - -	*6th April 2021*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 175(4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(**a**) and section 171(4) and (10) of, and paragraph 6(1) 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) Regulations 2021 and come into force on 6th April 2021.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001(**d**) are amended as follows.

3. In paragraph 21E of Schedule 4 (returns under paragraphs 21A and 21D: amendments)—

(a) in sub-paragraph (2)—

(i) omit "13,", and

(ii) after "16" insert ", 17A",

(**a**) 1992 c. 4. Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the 1999 Act"). Relevant amendments to paragraph 6(1) of Schedule 1 were made by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the 1999 Act and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA").

(**b**) 1992 c. 7. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order"). Relevant amendments to paragraph 6(1) of Schedule 1 were made 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 Transfer Order and paragraph 204 of Schedule 6 to ITEPA.

(**c**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) ("the 2005 Act"). Section 50(1) of the 2005 Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**d**) S.I. 2001/1004; relevant amending instruments are S.I. 2012/821, 2013/622, 2013/2301, 2014/608, 2015/175, 2015/478 and 2016/352.

(b) in sub-paragraph (7)—

(i) at the beginning of paragraph (a)(iii), insert "if the return relates to the tax year 2017-18 or an earlier tax year,",

(ii) after paragraph (a)(iii), insert—

"(iiia) if the return relates to the tax year 2020-21 or a subsequent tax year, the amount which should have been given under one or more of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,

(iiib) if the return relates to the tax year 2018-19 or 2019-20—

(aa) the value of the adjustment to the information given under, or

(bb) the amount which should have been given under,

one or more of the paragraphs of Schedule 4A referred to in sub-paragraph (2) in the final return under paragraph 21A or 21D containing information in respect of the employee in the tax year in question,", and

(iii) in paragraph (a), for sub-paragraphs (iv) to (vi) substitute—

"(iv) if the inaccuracy relates to the information which was or which should have been given under paragraph 7 or 10(b) or (d) of Schedule 4A, the information specified in paragraph 6 of that Schedule,

(v) if the inaccuracy relates to the information which was or which should have been given under paragraph 10(d) of Schedule 4A and the correct information decreases the amount reported under that paragraph, an indication of whether the employer has refunded the primary Class 1 contributions paid in error to the employee, and

(vi) if the inaccuracy relates to the information which was or which should have been given under paragraph 16 of Schedule 4A, the information specified in paragraph 17 of that Schedule if it has not already been provided;", and

(c) in sub-paragraph (8), after "adjustments required" insert "by sub-paragraph (7)(a)(iii) or (iiib)".

Angela MacDonald
Justin Holliday

5th March 2021 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations, which come into force on 6th April 2021, amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) ("the SSC Regulations").

Regulation 3 amends paragraph 21E of Schedule 4 to the SSC Regulations in relation to the information an employer must include when making a return to correct an inaccuracy in an earlier return made under those Regulations.

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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