

SCHEDULES

SCHEDULE 4

Section 4.

RECOVERY OF CONTRIBUTIONS WHERE INCOME TAX RECOVERY PROVISIONS NOT APPLICABLE

Interpretation

- 1 In any provision of this Schedule “authorised officer” means an officer of the Board authorised by them for the purposes of that provision.

Magistrates' courts

- 2 (1) Any amount which—
- (a) is due by way of contributions or by way of interest or penalty in respect of contributions, and
 - (b) does not exceed the prescribed sum,
- shall, without prejudice to any other remedy, be recoverable summarily as a civil debt in proceedings commenced in the name of an authorised officer.
- (2) All or any of the sums due from any one person in respect of contributions, or interest or penalties in respect of contributions, (being sums which are by law recoverable summarily) may be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this paragraph in England and Wales may be brought—
- (a) in the case of Class 2 contributions or interest or penalties in respect of such contributions, at any time before the end of the year following the tax year in which the contributor becomes liable to pay the contributions, and
 - (b) in any other case, not later than the first anniversary of the day on which the contributions became due.
- (4) In sub-paragraph (1) above, the expression “recoverable summarily as a civil debt” in respect of proceedings in Northern Ireland means recoverable in proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981.
- (5) In this paragraph—
- “the prescribed sum” means the sum for the time being specified in section 65(1) of the Taxes Management Act 1970 (recovery of income tax, etc. in magistrates' courts);
 - “tax year” means the twelve months beginning with 6th April in any year.

County courts

- 3 (1) Without prejudice to any other remedy, any sum which is due by way of contributions or by way of interest or penalty in respect of contributions may—
- (a) in England and Wales, and
 - (b) in Northern Ireland, where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980,
- be sued for and recovered from the person liable as a debt due to the Crown by proceedings in a county court commenced in the name of an authorised officer.
- (2) An authorised officer may conduct any proceedings under this paragraph before a county court in England and Wales, although not a barrister or solicitor.
- (3) In this paragraph as it applies in Northern Ireland, “county court” means a county court held for a division under the County Courts (Northern Ireland) Order 1980.
- (4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph, and Part III of the County Courts (Northern Ireland) Order 1980 (general civil jurisdiction) shall apply for the purposes of this paragraph in Northern Ireland.

Sheriff courts in Scotland

- 4 (1) In Scotland, any sum which is due by way of contributions or by way of interest or penalty in respect of contributions may, without prejudice to any other remedy, be sued for and recovered from the person liable as a debt due to the Crown by proceedings commenced in the sheriff court in the name of an authorised officer.
- (2) An authorised officer may conduct any proceedings under this paragraph, although not an advocate or solicitor.
- (3) Paragraphs 2 and 3 above shall not apply in Scotland.

General

- 5 (1) Proceedings may be brought for the recovery of the total amount of Class 1 or Class 1A contributions which an employer has become liable to pay on a particular date and any sum due by way of interest or penalty in respect of those contributions without distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question; and for the purposes of proceedings under any of paragraphs 2 to 4 above that total amount shall be one cause of action or one matter of complaint.
- (2) Nothing in sub-paragraph (1) above shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of Class 1 or Class 1A contributions which the employer is liable to pay.