

**Changes to legislation:** Insolvency Act 1986, Cross Heading: Category 3: Social security contributions is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 6

#### THE CATEGORIES OF PREFERENTIAL DEBTS

##### Modifications etc. (not altering text)

- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 103**, 263(1)(2) (with s. 247); S.I. 2009/296, **arts. 2, 3**, Sch. para. 2
- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 145**, 263(1)(2) (with s. 247); S.I. 2009/296, **arts. 2, 3**, Sch. para. 3
- C1** Sch. 6 applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), **regs. 2, 37**, **Sch. 1 para. 3** (with reg. 5) (as amended (4.1.2024) by [S.I. 2023/1399](#), **regs. 1(2), 4, 11**)

#### *Category 3: Social security contributions*

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[<sup>F1</sup>All sums which on the relevant date are due from the debtor on account of Class 1 or Class 2 contributions under the [<sup>F2</sup>Social Security Contributions and Benefits Act 1992] or the <sup>M1</sup> Social Security (Northern Ireland) Act 1975 and which became due from the debtor in the 12 months next before the relevant date.]

##### Textual Amendments

- F1** Sch. 6 para. 6 ceased to have effect (15.9.2003) and repealed (prosp.) by [2002 c. 40](#), **ss. 251(1)(c)**, 278, 279, **Sch. 26** (with s. 249(6)); S.I. 2003/2093, **art. 2(1)**, **Sch. 1** (subject to **arts. 3-8** (as amended by [S.I. 2003/2332](#), **art. 2**))
- F2** Words in Sch. 6 para. 6 substituted (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), **ss. 4, 7(2)**, **Sch. 2 para. 73**

##### Marginal Citations

- M1** [1975 c. 15](#)

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[<sup>F3</sup>All sums which on the relevant date have been assessed on and are due from the debtor on account of Class 4 contributions under either of those Acts of 1975, being sums which—

- (a) are due to the Commissioners of Inland Revenue (rather than to the Secretary of State or a Northern Ireland department), and
- (b) are assessed on the debtor up to 5th April next before the relevant date, but not exceeding, in the whole, any one year's assessment.]

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### **Textual Amendments**

- F3** Sch. 6 para. 7 ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(c), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, **art. 2(1)**, Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act amendment to earlier affecting provision S.I. 1986/1999, art. 3, Sch. 1 Pt. 2 by [S.I. 2017/1119 Sch. 3 para. 1](#)
- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172 Regulations](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 41HB(2) words substituted by [2018 c. 14 s. 1\(3\)\(b\)](#)