



Social Security Administration Act 1992

1992 CHAPTER 5

PART VI

ENFORCEMENT

Inspection and offences

114 Offences relating to contributions

- (1) If a person fails to pay, at or within the time prescribed for the purpose, any contribution which he is liable under Part I of the Contributions and Benefits Act to pay, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (2) If a person fails to pay at or within the time prescribed for the purpose any sums which he is required by regulations made by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act to pay, he shall be liable to be proceeded against and punished under subsection (1) above without proof of his failure so to pay any particular contribution.
- (3) Subsection (1) above does not apply to Class 4 contributions recoverable by the Inland Revenue.
- (4) If a person—
 - (a) buys, sells or offers for sale, takes or gives in exchange, or pawns or takes in pawn a contribution card or a used contribution stamp; or
 - (b) affixes a used contribution stamp to a contribution card,he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale or to imprisonment for a term not exceeding 3 months, or to both.
- (5) In any proceedings under subsection (4) above with respect to used stamps a stamp shall be deemed to have been used if it has been affixed to a contribution card or

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cancelled or defaced in any way whatsoever and whether or not it has actually been used for the payment of a contribution.

- (6) In this Act “contribution card” means any card issued under regulations for the purpose of payment of contributions by affixing stamps to it.