



Social Security Act 1998

1998 CHAPTER 14

PART II

CONTRIBUTIONS

Amendments of Administration Act

60 Breach of regulations

For section 113 of the Administration Act there shall be substituted the following section—

“113 Breach of regulations

- (1) Regulations and schemes under any of the Acts to which section 110 above applies may provide that any person who contravenes, or fails to comply with, any provision contained in regulations made under that Act—
 - (a) in the case of a provision relating to contributions, shall be liable to a penalty;
 - (b) in any other case, shall be guilty of an offence under that Act.
- (2) Any regulations or scheme making such provision as is mentioned in subsection (1)(a) above shall—
 - (a) prescribe the amount or rate of penalty, or provide for how it is to be ascertained;
 - (b) provide for the penalty to be imposed by the Secretary of State—
 - (i) within six years after the date on which the penalty is incurred; or
 - (ii) where the amount of the penalty is to be ascertained by reference to the amount of any contributions payable, at any later time within three years after the final determination of the amount of those contributions;

Status: This is the original version (as it was originally enacted).

- (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
 - (d) prescribe the means by which the penalty is to be enforced; and
 - (e) provide for enabling the Secretary of State, in his discretion, to mitigate or to remit any such penalty, or to stay or to compound any proceedings for a penalty.
- (3) A person guilty of such an offence as is mentioned in subsection (1)(b) above shall be liable on summary conviction—
- (a) to a fine not exceeding level 3 on the standard scale;
 - (b) in the case of an offence of continuing a contravention or failure after conviction, to a fine not exceeding £40 for each day on which it is so continued.
- (4) Any provision contained in regulations which authorises statutory sick pay or statutory maternity pay to be set off against secondary Class 1 contributions is not a provision relating to contributions for the purposes of this section.”