

*These notes refer to the Social Security Contributions
(Transfer of Functions, etc.) Act 1999 (c.2)*

EXPLANATORY NOTES

SOCIAL SECURITY CONTRIBUTIONS (TRANSFER OF FUNCTIONS, ETC.) ACT 1999

INTRODUCTION

SUMMARY

BACKGROUND

OVERVIEW

COMMENTARY ON SECTIONS

PART I

Section 1 and Schedule 1- transfer of operational functions to the Inland Revenue

Schedule 1

Social Security Act 1986

Income and Corporation Taxes Act 1988 (ICTA)

Social Security Contributions and Benefits Act 1992 (CBA)

Social Security Administration Act 1992 (SSAA 1992)

Pension Schemes Act 1993 (PSA)

Statutory Sick Pay Act 1994

Jobseekers Act 1995

Pensions Act 1995

Schedule 2

Section 2 and Schedule 3 - transfer of policy functions to the Treasury and Inland Revenue.

Schedule 3

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Social Security Contributions and Benefits Act 1992 (CBA)

Social Security Administration Act 1992 (SSAA)

Social Security Act 1993

Jobseekers Act 1995

Northern Ireland Act 1998

Section 3: exercise by Inland Revenue of functions transferred to them

Section 4 and Schedule 4: powers of recovery

Details

Section 5 introduces Schedule 5 : enforcement

Schedule 5

Details

Section 6 and Schedule 6: supply of information

Schedule 6

Detail

Section 7: Data Pooling

PART II: DECISIONS AND APPEALS

General

Section 8: decisions

Section 9: regulations

Section 10: variation of decisions

Section 11: appeals

Section 12: exercise of appeal right

Section 13: regulations with respect to appeals

Section 14: matters arising as respects decisions

Section 15: transitional provisions

Section 16: decisions under the Pension Schemes Act 1993

Section 17: responsibilities at home and credits

Section 18: amendments relating to decisions and appeals

Schedule 7: Decision making and appeals

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Taxes Management Act 1970 (TMA)

Social Security Contributions and Benefits Act 1992 (CBA)

Social Security Administration Act 1992 (SSAA 1992)

Pensions Schemes Act 1993 (PSA)

Employment Rights Act 1996

Social Security Act 1998

Section 19: interpretation in Part II

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Section 20: payments under section 42A(3) Pension Schemes Act 1993

Section 21: property, rights and liabilities

Section 22: contracts

Section 23: further transfers

Section 24: Northern Ireland

Section 25: orders and regulations

Section 26: savings, transitional provisions, consequential amendments and repeals

Schedule 8: Savings and transitional provisions

Schedule 9: further consequential amendments

Schedule 10: Repeals and revocations

Section 27: Interpretation

Section 28: Short title, commencement and extent

COMMENCEMENT

PASSAGE THROUGH PARLIAMENT