## STATUTORY INSTRUMENTS

## 2002 No. 3120

# SOCIAL SECURITY

The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2002

Made - - - - 16th December 2002

Laid before Parliament 17th December 2002

Coming into force - - 7th January 2003

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 9, 11, 13, 24 and 25(3) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(1), and Articles 8, 10, 12 and 23(5) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(2), and with the concurrence of the Lord Chancellor and the Scottish Ministers(3) insofar as that concurrence is required, hereby make the following Regulations:

#### Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2002 and shall come into force on 7th January 2003.

## Interpretation

**2.** In these Regulations "the principal Regulations" means the Social Security (Contributions) (Decisions and Appeals) Regulations 1999(4).

## Amendments to the principal Regulations

**3.**—(1) In the provisions of the principal Regulations specified in paragraph (2) for "statutory sick pay or statutory maternity pay" substitute "statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay".

<sup>(1) 1999</sup> c. 2.

<sup>(2)</sup> S.I. 1999/671

<sup>(3)</sup> The functions of the Lord Advocate under section 13(1) of the Transfer Act, were transferred to the Secretary of State by Article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by Article 3 of, and paragraph 22 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), and were transferred to the Scotlish Ministers by Article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scotlish Ministers etc.) Order 1999 (S.I. 1999/1750).

<sup>(4)</sup> S.I.1999/1027: the relevant amending instrument is S.I.2001/4023.

- (2) The provisions are—
  - (a) regulation 3(3);
  - (b) regulation 4(1)(a);
  - (c) regulation 8(4)(a)(5);
  - (d) regulation 11(7); and
  - (e) regulation 12(2)(a) and (3)(a).

10th December 2002

Tim Flesher Dave Hartnett Two of the Commissioners of Inland Revenue

The Lord Chancellor and the Scottish Ministers concur in the making of these Regulations. Signed by authority of the Lord Chancellor

12th December 2002 Lord Chancellor's Department

> James Wallace A Member of the Scottish Executive

Rosie Winterton

Parliamentary Secretary,

16th December 2002

#### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend the Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027) ("the principal Regulations").

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 provides a definition of "the principal Regulations" for the purposes of these Regulations.

Regulation 3 replaces all references to statutory sick pay or statutory maternity pay in the principal Regulations with references to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay. Statutory paternity pay and statutory adoption pay are introduced, for employees whose place of employment is in Great Britain, by Chapter 1 of Part 1 of the Employment Act 2002 (c. 22) and, for those whose place of employment is in Northern Ireland, by the corresponding provisions of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I.2)).

A regulatory impact assessment in respect of the introduction of statutory paternity pay and statutory adoption pay has been prepared and is available on the Department of Trade and Industry's website at www.dti.gov.uk/er/riabudget.htm.