



# Social Security Contributions and Benefits Act 1992

## 1992 CHAPTER 4

### PART XIII

#### GENERAL

##### *Subordinate legislation*

#### **176 Parliamentary control.**

(1) Subject to the provisions of this section, a statutory instrument containing (whether alone or with other provisions)—

[<sup>F1</sup>(za) regulations under section 5 specifying the lower earnings limit for the tax year following the designated tax year (see section 5(4) of the Pensions Act 2007) or any subsequent tax year;]

[<sup>F2</sup>(zb) regulations under section 5 specifying the upper earnings limit;]

(a) regulations made by virtue of—

[<sup>F3</sup>section 4B(2);

section 4C;]

[<sup>F4</sup>section 10ZC;]

section 11(3);

section 18;

section 19(4) to (6);

section 28(3);

[<sup>F5</sup>section 30DD(5)(b) or (c);]

<sup>F6</sup>

...

<sup>F6</sup>

...

section 104(3);

section 117;

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section 118;

<sup>F7</sup>  
...

section 145;

<sup>F8</sup>  
...

[<sup>F9</sup>section 171ZE(1);]

[<sup>F10</sup>sections 171ZEA to 171ZEE;]

[<sup>F9</sup>section 171ZN(1).]

[<sup>F11</sup>(aa) the first regulations made by virtue of section 23A(3)(c);]

[<sup>F12</sup>(ab) the first regulations made by virtue of section 130A(5) or (6);]

(b) regulations prescribing payments for the purposes of the definition of “payments by way of occupational or personal pension” in section 122(1) above;

[<sup>F13</sup>(bb) regulations prescribing a percentage rate for the purposes of—

(i) paragraph 3B(3) or 7B(3) of Schedule 5, or

(ii) paragraph 5(3) of Schedule 5A;]

(c) an order under—

[<sup>F14</sup>section 25B(1)]

section 28(2);

[<sup>F15</sup>section 35A(7);]

<sup>F16</sup>  
...

<sup>F17</sup>  
...

<sup>F18</sup>  
...

section 148(3)(b);

section 157(2);

<sup>F19</sup>  
...

[<sup>F20</sup>section 159A(1)],

shall not be made unless a draft of the instrument has been laid before Parliament and been approved by a resolution of each House.

(2) Subsection (1) above does not apply to a statutory instrument by reason only that it contains—

(a) regulations under section 117 which the instrument states are made for the purpose of making provision consequential on the making of an order under section 141, 143, 145, 146 or 162 of the Administration Act;

(b) regulations under powers conferred by any provision mentioned in paragraph (a) of that subsection <sup>F21</sup>... which are to be made for the purpose of consolidating regulations to be revoked in the instrument;

(c) regulations which, in so far as they are made under powers conferred by any provision mentioned in paragraph (a) of that subsection (other than section 145 <sup>F22</sup>...), only replace provisions of previous regulations with new provisions to the same effect.

[<sup>F23</sup>(2A) In the case of a statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section 4B(2) to which subsection (1) above applies, the draft of the instrument must be laid before Parliament before the end of the period of 12 months beginning with the appropriate date.

(2B) For the purposes of subsection (2A), the “appropriate date” means—

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- (a) where the corresponding retrospective tax provision was passed or made before the day on which the National Insurance Contributions Act 2006 was passed, the date upon which that Act was passed, and
  - (b) in any other case, the date upon which the corresponding retrospective tax provision was passed or made.
- (2C) For the purposes of subsection (2B), “the corresponding retrospective tax provision” in relation to the regulations means—
- (a) the retrospective tax provision mentioned in subsection (1) of section 4B in relation to which the regulations are to be made by virtue of subsection (2) of that section, or
  - (b) where there is more than one such tax provision, whichever of those provisions was the first to be passed or made.]
- (3) A statutory instrument—
- (a) which contains (whether alone or with other provisions) any order, regulations or scheme made under this Act by the Secretary of State, [<sup>F24</sup>the Treasury or the Commissioners of Inland Revenue,] other than an order under section 145(3) above; and
  - (b) which is not subject to any requirement that a draft of the instrument shall be laid before and approved by a resolution of each House of Parliament,
- shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- [<sup>F25</sup>(4) Subsection (3) above does not apply to a statutory instrument by reason only that it contains an order appointing the first or second appointed year [<sup>F26</sup>or designating the flat rate introduction year] (within the meanings given by section 122(1) above).]

#### Textual Amendments

- F1** S. 176(1)(za) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 7(5)**, 30(3)
- F2** S. 176(1)(zb) inserted (with effect in relation to regulations specifying the upper earnings limit for 2009-10 or any subsequent tax year) by [National Insurance Contributions Act 2008 \(c. 16\)](#), **ss. 1(2)**, 6(1) (with s. 1(3))
- F3** Words in s. 176(1)(a) inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\)](#), **ss. 1(2)(a)**, 9
- F4** Words in s. 176(1)(a) inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\)](#), **ss. 3(2)**, 9
- F5** Words in s. 176(1)(a) inserted (3.11.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), **Sch. 8 para. 25**; S.I. 2000/2958, art. 2(6)(a)
- F6** Words in s. 176(1)(a) repealed (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), **Sch. 1 para. 37(a)**, **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F7** Words in s. 176(1)(a) inserted (with effect until 31.12.2010) by virtue of [Welfare Reform Act 2007 \(c. 5\)](#), **ss. 31(2)(a)**, 70(2) (with s. 31(3)); S.I. 2007/1721, art. 2(1)
- F8** Words in s. 176(1)(a) omitted (6.4.1995) by virtue of [The Statutory Sick Pay Percentage Threshold Order 1995 \(S.I. 1995/512\)](#), arts. 1(1), **6(1)(a)(i)**
- F9** Words in s. 176(1)(a) inserted (8.12.2002) by [Employment Act 2002 \(c. 22\)](#), s. 55(2), **Sch. 7 para. 7**; S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- F10** Words in s. 176(1)(a) inserted (3.3.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), **Sch. 1 para. 22**; S.I. 2010/495, art. 3(c)
- F11** S. 176(1)(aa) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), s. 30(3), **Sch. 1 para. 10**

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- F12** S. 176(1)(ab) inserted (27.11.2012 for specified purposes, 1.1.2013 in so far as not already in force) by Welfare Reform Act 2012 (c. 5), **ss. 69(4)**, 150(3); S.I. 2012/2946, art. 2(1)(a)(b)
- F13** S. 176(1)(bb) inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), **Sch. 11 para. 19**
- F14** Words in s. 176(1)(c) inserted (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), **Sch. 1 para. 37(b)**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F15** Words in s. 176(1)(c) inserted (12.1.2000 for specified purposes, 2.4.2000 for all other purposes) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 8 para. 32**; S.I. 1999/3309, art. 2(1)(b)
- F16** Words in s. 176(1)(c) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 37(b), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F17** Words in s. 176(1)(c) repealed (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), s. 6(1), **Sch. 2**
- F18** Words in s. 176(1)(c) inserted (with effect until 31.12.2010) by virtue of Welfare Reform Act 2007 (c. 5), **ss. 31(2)(b)**, 70(2) (with s. 31(3)); S.I. 2007/1721, art. 2(1)
- F19** Words in s. 176(1)(c) omitted (6.4.1995) by virtue of The Statutory Sick Pay Percentage Threshold Order 1995 (S.I. 1995/512), arts. 1(1), **6(1)(a)(ii)**
- F20** Words in s. 176(1)(c) inserted (10.2.1994) by Statutory Sick Pay Act 1994 (c. 2), **ss. 3(2)**, 5(2) (with s. 2(4))
- F21** Words in s. 176(2)(b) omitted (6.4.1995) by virtue of The Statutory Sick Pay Percentage Threshold Order 1995 (S.I. 1995/512), arts. 1(1), **6(1)(a)(iii)**
- F22** Words in s. 176(2)(c) omitted (6.4.1995) by virtue of The Statutory Sick Pay Percentage Threshold Order 1995 (S.I. 1995/512), arts. 1(1), **6(1)(a)(iv)**
- F23** S. 176(2A)-(2C) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 1(2)(b)**, 9
- F24** Words in s. 176(3)(a) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 30**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F25** S. 176(4) inserted (8.1.2001 for specified purposes, 25.1.2001 for specified purposes, 6.4.2002 in so far as not already in force) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 35(15)**, 86(1)(b)(2); S.I. 2000/2950, art. 6; S.I. 2001/153, art. 2(a)
- F26** Words in s. 176(4) inserted (26.9.2007) by Pensions Act 2007 (c. 22), s. 30(3), **Sch. 1 para. 35(b)**

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

- C1** S. 176(3) modified (5.10.1999) by Tax Credits Act 1999 (c. 10), s. 20(2), **Sch. 2 para. 20(b)**

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