

Status: Point in time view as at 28/07/2000.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Contributions and Benefits Act 1992 (c. 4). (See end of Document for details)

SCHEDULES

SCHEDULE 1 **U.K.**

TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

Extent Information

E1 [Sch. 1](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(a\)](#)

Social Security Contributions and Benefits Act 1992 (c. 4)

- 5 (1) Section 1 of the Social Security Contributions and Benefits Act 1992 (outline of contributory system) is amended as follows.
- (2) In subsection (1), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In subsection (4)(b), the words from “where under that section” to the end are omitted.

Commencement Information

I1 [Sch. 1 para. 5](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 5](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 6 In section 17 of the Social Security Contributions and Benefits Act 1992 (exceptions, deferment and incidental matters relating to Class 4 contributions), the following provisions are omitted—
- (a) in subsection (1), the words from “and may certify” to the end, and
- (b) in subsection (4), the words “the Secretary of State and”.

Commencement Information

I2 [Sch. 1 para. 6](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 6](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 7 In section 18 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under regulations), in subsection (2), for the words from the beginning to “so payable” there is substituted “In relation to Class 4 contributions payable by virtue of regulations under this section”.

Commencement Information

I3 [Sch. 1 para. 7](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 7](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

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- 8 In section 61A of the Social Security Contributions and Benefits Act 1992 (contributions paid in error), in subsections (2)(b) and (4)(b), for “Secretary of State is” there is substituted “ Inland Revenue are ”.

Commencement Information

- I4** Sch. 1 para. 8 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 8 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 9 In section 151 of the Social Security Contributions and Benefits Act 1992 (employer’s liability for statutory sick pay), in subsection (6), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ” and after that subsection there is inserted—

“(7) Regulations under subsection (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”

Commencement Information

- I5** Sch. 1 para. 9 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 9 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 10 In section 161(3) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to Crown employment), after “prescribed” there is inserted “ by regulations made by the Secretary of State with the concurrence of the Treasury ”.

Commencement Information

- I6** Sch. 1 para. 10 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 10 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 11 In section 162(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to special classes of person), after “may” there is inserted “ with the concurrence of the Treasury ”.

Commencement Information

- I7** Sch. 1 para. 11 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 11 in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 12 (1) Section 164 of the Social Security Contributions and Benefits Act 1992 (statutory maternity pay: entitlement and liability to pay) is amended as follows.
- (2) In subsection (9)(b), for “of his” there is substituted “ of the Commissioners of Inland Revenue ”.
- (3) After subsection (10) there is inserted—

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“(11) Any regulations under subsection (9) above which are made by virtue of paragraph (b) of that subsection must be made with the concurrence of the Commissioners of Inland Revenue.”

Commencement Information

I8 Sch. 1 para. 12 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 12 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 13 (1) Section 167 of the Social Security Contributions and Benefits Act 1992 (recovery of amounts paid by way of statutory maternity pay) is amended as follows.
- (2) In subsection (1)(b) and (e), for “by the Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State” there is substituted “ by the Commissioners of Inland Revenue ”.
- (3) In subsection (4)(b), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.

Commencement Information

I9 Sch. 1 para. 13 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 13 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 14 In section 170(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XII to special classes of person), after “may” there is inserted “ with the concurrence of the Treasury ”.

Commencement Information

I10 Sch. 1 para. 14 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 14 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 15 (1) Section 171 of the Social Security Contributions and Benefits Act 1992 (interpretation of Part XII and supplementary provisions) is amended as follows.
- (2) In subsection (1), in the definition of “employee”, after “regulations” there is inserted “ made with the concurrence of the Inland Revenue ”.
- (3) After subsection (6) there is inserted—
- “(7) Regulations under any of subsections (2) to (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”

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Commencement Information

- III** Sch. 1 para. 15 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 15 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 16 In paragraph 4 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general provisions as to Class 1 contributions)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) in paragraph (d)—
 - (i) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (ii) for “he is” there is substituted “ they are ”.

Commencement Information

- II2** Sch. 1 para. 16 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 16 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 17 In paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax)—
- (a) in sub-paragraph (5), for “The power to make regulations under this paragraph includes power to” there is substituted “ The Secretary of State may by regulations made with the concurrence of the Inland Revenue ”,
 - (b) in sub-paragraph (6), for the words from the beginning to “may” there is substituted “ Provision made in regulations under sub-paragraph (5) above may ”, and
 - (c) in sub-paragraphs (7) and (8)(a), for “by virtue of this paragraph” there is substituted “ under sub-paragraph (1) or (5) ”.

Commencement Information

- II3** Sch. 1 para. 17 partly in force; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 17 partly in force at 1.4.1999 for certain purposes by S.I. 1999/527, art. 2(b), Sch. 2

- 18 (1) Paragraph 7 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (special penalties in the case of certain returns) is amended as follows.
- (2) In sub-paragraph (1), for “paragraph 6” there is substituted “ sub-paragraph (1) of paragraph 6 ” and for “that paragraph” there is substituted “ that sub-paragraph ”.
 - (3) In sub-paragraph (2), for “paragraph 6” there is substituted “ paragraph 6(1) ”.

Commencement Information

- II4** Sch. 1 para. 18 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 18 in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

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19 (1) Paragraph 8 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general regulation-making powers) is amended as follows.

^{F1}(2)

^{F2}(3)

^{F2}(4)

Textual Amendments

F1 Sch. 1 para. 19(2) repealed (28.7.2000 with effect in relation to tax year beginning with 6.4.2000 and subsequent tax years) by 2000 c. 19, s. 85, Sch. 9 Pt. VIII(1) Note 1 (with s. 83(6))

F2 Sch. 1 para. 19(3)(4) repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

Commencement Information

I15 Sch. 1 para. 19 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 19 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

20 In Schedule 11 to the Social Security Contributions and Benefits Act 1992 (circumstances in which periods of entitlement to statutory sick pay do not arise), after paragraph 1 there is inserted—

“1A Regulations under paragraph 1 above must be made with the concurrence of the Treasury.”

Commencement Information

I16 Sch. 1 para. 20 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 20 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

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