

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 1(1).

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 Act 1986 (c. 50)

- 1 Section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993), so far as it remains in force by virtue of paragraph 22 of Schedule 6 to the ^{M1}Pension Schemes Act 1993, shall have effect as if—
- (a) in subsection (1), for “Secretary of State” there were substituted “Commissioners of Inland Revenue ”,
 - (b) in subsection (2), for “Secretary of State” and “he” there were substituted respectively “ Commissioners of Inland Revenue ” and “ the Commissioners ”,
 - (c) in subsection (8), for “Secretary of State makes”, “he is”, “he may” and “he paid”, in both places where it occurs, there were substituted respectively “ Commissioners of Inland Revenue make ”, “ they are ”, “ they may ” and “ they paid ”, and
 - (d) in subsection (9), for “he makes”, “he is”, in both places where it occurs, “does”, “he may” and “he paid” there were substituted respectively “ the Commissioners of Inland Revenue make ”, “ they are ”, “ do ”, “ they may ” and “ they paid ”.

Commencement Information

II Sch. 1 para. 1 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. 1 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Marginal Citations

M1 1993 c. 48.

- 2 In section 85 of the Social Security Act 1986 (financial provision)—
- (a) subsection (3)(b), so far as it remains in force as mentioned in paragraph 1 above, shall have effect as if the reference to the Secretary of State were a reference to the Board, and
 - (b) subsections (5) and (6) shall have effect in relation to sums recovered by the Board under section 7 of that Act as if the reference in subsection (5) to the Secretary of State included a reference to the Board.

Status: Point in time view as at 25/02/1999.

Changes to legislation: *Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

Commencement Information

- I2** Sch. 1 para. 2 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. 2 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Income and Corporation Taxes Act 1988 (c. 1)

- 3 In section 638 of the Income and Corporation Taxes Act 1988 (other restrictions on approval of personal pension schemes), in subsection (6)(c) for “Secretary of State” there is substituted “ Board ”.

Commencement Information

- I3** Sch. 1 para. 3 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. 3 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 4 (1) Section 649 of the Income and Corporation Taxes Act 1988 (minimum contributions under section 43 of the Pension Schemes Act 1993) is amended as follows.
- (2) In subsection (1), for “Secretary of State pays” there is substituted “ Board pay ”.
- (3) In subsection (3), for “Secretary of State” there is substituted “ Board ”.
- (4) In subsection (4), paragraphs (a) and (b) are omitted.
- (5) For subsection (5) there is substituted—
- “(5) The Board shall pay into the National Insurance Fund out of money provided by Parliament the amount of any increase attributable to this section in the sums paid out of that Fund under the Pension Schemes Act 1993.”
- (6) In subsection (6)(a), for “references to the Secretary of State” there is substituted “ in subsections (1) and (3) references to the Board ”.

Commencement Information

- I4** Sch. 1 para. 4 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. 4 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

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.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I5 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

I6 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

I7 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

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

I8 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

I9 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 “

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

by regulations made by the Secretary of State with the concurrence of the Treasury ”.

Commencement Information

I10 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

I11 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—
- “(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

I12 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 ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I13 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

I14 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.”

Commencement Information

I15 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

I16 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)—

Status: Point in time view as at 25/02/1999.

Changes to legislation: *Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (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

I17 [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

I18 [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](#)

- 19 (1) Paragraph 8 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general regulation-making powers) is amended as follows.
- (2) In sub-paragraph (1)(i), for “Secretary of State is” and “him” there are substituted respectively “ Inland Revenue are ” and “ them ”.
- (3) In sub-paragraph (2), for “payment to the Secretary of State” and “recovery by the Secretary of State” there are substituted respectively “ payment to the Inland Revenue ” and “ recovery by the Inland Revenue ”.
- (4) In sub-paragraph (3), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I19 [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.”

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I20 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

Social Security Administration Act 1992 (c. 5)

- 21 (1) Section 116 of the Social Security Administration Act 1992 (legal proceedings) is amended as follows.
- (2) In subsection (1), for “under this Act or” there is substituted “ under any provision of this Act other than section 114 or under any provision of ”.
- (3) After subsection (5) there is inserted—
- “(5A) Any person authorised by the Inland Revenue may conduct any proceedings under section 114 above before a magistrates’ court although not a barrister or solicitor; and in relation to proceedings for an offence under that section, the references in subsections (2)(a) and (3)(a) to the Secretary of State shall have effect as references to the Inland Revenue.”
- (4) In subsection (7), for “to (5)” there is substituted “ to (5A) ”.

Commencement Information

I21 Sch. 1 para. 21 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. 21 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 22 In section 119 of the Social Security Administration Act 1992 (recovery of unpaid contributions on prosecution), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I22 Sch. 1 para. 22 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. 22 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 23 In section 120(6) of the Social Security Administration Act 1992 (recovery on proof of previous offences), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I23 Sch. 1 para. 23 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. 23 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 24 In section 121(5) of the Social Security Administration Act 1992 (recovery of unpaid contributions as a penalty), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.

Commencement Information

I24 Sch. 1 para. 24 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. 24 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 25 In section 125(1) of the Social Security Administration Act 1992 (regulations as to notification of deaths)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) for “for the purposes of his functions” there is substituted “ or the Inland Revenue, for the purposes of their respective functions ”.

Commencement Information

I25 Sch. 1 para. 25 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. 25 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 26 In section 130(4) of the Social Security Administration Act 1992 (records and information relating to statutory sick pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

Commencement Information

I26 Sch. 1 para. 26 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. 26 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 27 In section 132(3) of the Social Security Administration Act 1992 (records and information relating to statutory maternity pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

Commencement Information

I27 Sch. 1 para. 27 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. 27 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

28 (1) Section 162 of the Social Security Administration Act 1992 (payment of contributions into National Insurance Fund, etc.) is amended as follows.

(2) For subsection (4) there is substituted—

“(4) There shall be paid into the National Insurance Fund—

- (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act or paragraph 6 of Schedule 2 to that Act as remains after the deduction by them of any administrative costs attributable to its recovery,
- (b) the amounts apportioned to the Secretary of State under subparagraph (6) of paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that subparagraph, and
- (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.”

(3) In subsection (4A), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I28 Sch. 1 para. 28 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. 28 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

29 In section 163 of the Social Security Administration Act 1992 (general financial arrangements)—

- (a) in subsection (1)(d), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) in subsection (2)(h), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

Commencement Information

I29 Sch. 1 para. 29 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. 29 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

30 (1) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.

(2) For subsection (1) there is substituted—

“(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or out of money provided by Parliament into the National Insurance Fund—

- (a) such payments by way of adjustment as the Secretary of State determines (in accordance with any directions of the Treasury) to be appropriate in consequence of the operation of any enactment or regulations relating to—
 - (i) family credit;

Status: Point in time view as at 25/02/1999.

Changes to legislation: *Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (ii) disability working allowance; and
- (iii) the repayment or offsetting of benefit as defined in section 122 of the Contributions and Benefits Act or other payments; and
- (b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any enactment or regulations relating to—
 - (i) statutory sick pay; and
 - (ii) statutory maternity pay.”
- (3) In subsection (2), for “by the Secretary of State in accordance with any directions given by the Treasury” there is substituted “ by the appropriate authority ”.
- (4) After subsection (2) there is inserted—
 - “(2A) In subsection (2) above “the appropriate authority” means—
 - (a) the Secretary of State, in relation to payments falling to be made by him, or
 - (b) the Inland Revenue, in relation to payments falling to be made by them;
 and any determination by the Secretary of State under that subsection must be made in accordance with any directions given by the Treasury.”
- (5) In subsection (3)(a), for “subsection (1)(a) to (d)” there is substituted “ subsection (1) (a) and (b) ”.
- (6) For subsection (5) there is substituted—
 - “(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—
 - (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 163(2)(a) above, excluding any expenses which the Treasury may direct, or any enactment may require, to be excluded from the Inland Revenue’s estimate under this subsection, and
 - (b) such sums as the Secretary of State may estimate (in accordance with any directions given by the Treasury) to be the amount of the administrative expenses incurred as mentioned in section 163(2) (a) above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.
 - (6) The expenses excluded from the estimate under subsection (5)(b) above are—
 - (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to the benefits which by virtue of section 163(2) above are payable out of money provided by Parliament; and
 - (b) any other category of expenses which the Treasury may direct, or any enactment may require, to be excluded from the Secretary of State’s estimate under subsection (5)(b) above;
 but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.”

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I30 Sch. 1 para. 30 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. 30 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 31 In section 182C of the Social Security Administration Act 1992 (requirement to apply for national insurance number), after subsection (1) there is inserted—
- “(1A) Regulations under subsection (1) above may require the application to be made to the Secretary of State or to the Inland Revenue.”

Commencement Information

I31 Sch. 1 para. 31 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. 31 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 32 In section 191 of the Social Security Administration Act 1992 (general interpretation), after the definition of “industrial injuries benefit” there is inserted—
- ““Inland Revenue” means the Commissioners of Inland Revenue;”.

Commencement Information

I32 Sch. 1 para. 32 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. 32 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Pension Schemes Act 1993 (c. 48)

- 33 In section 7 of the Pension Schemes Act 1993 (issue of contracting-out and appropriate scheme certificates), in subsections (1) and (6), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I33 Sch. 1 para. 33 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. 33 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 34 In section 8 of the Pension Schemes Act 1993 (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—
- (a) in subsection (1)(b), for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) in subsection (3)(f), for “Secretary of State” and “he is” there are substituted respectively “ Inland Revenue ” and “ they are ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I34 Sch. 1 para. 34 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. 34 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 35 (1) Section 9 of the Pension Schemes Act 1993 (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.
- (2) In subsection (2B)—
- (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) for “is satisfied”, in both places where it occurs, there is substituted “ are satisfied ”.
- (3) In subsection (3)(aa), for “Secretary of State is” there is substituted “ Inland Revenue are ”.
- (4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “ Inland Revenue may, if they think ”.

Commencement Information

I35 Sch. 1 para. 35 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. 35 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected rights under occupational pension scheme), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I36 Sch. 1 para. 36 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. 36 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 37 (1) Section 11 of the Pension Schemes Act 1993 (election by employer as to employment covered by contracting-out certificate) is amended as follows.
- (2) In subsection (4)—
- (a) for “Secretary of State considers” there is substituted “ Inland Revenue consider ”, and
- (b) for “he” there is substituted “ they ”.
- (3) In subsection (5)(d), for “Secretary of State” and “he is” there are substituted respectively “ Inland Revenue ” and “ they are ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I37 Sch. 1 para. 37 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. 37 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 38 In section 14(4) of the Pension Schemes Act 1993 (computation of earner's guaranteed minimum)—
- (a) for “Secretary of State is” there is substituted “ Inland Revenue are ”,
 - (b) for “he”, in each place where it occurs, there is substituted “ they ”, and
 - (c) in paragraph (a), for “thinks” there is substituted “ think ”.

Commencement Information

I38 Sch. 1 para. 38 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. 38 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 39 In section 17(7) of the Pension Schemes Act 1993 (supply of information on pensions for widows and widowers), for “Secretary of State” there is substituted “ Inland Revenue ” and for “he” there is substituted “ the Inland Revenue ”.

Commencement Information

I39 Sch. 1 para. 39 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. 39 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 40 In section 25(2) of the Pension Schemes Act 1993 (security of minimum pensions and resources of scheme)—
- (a) in paragraph (a), for “Secretary of State is” there is substituted “ Inland Revenue are ”, and
 - (b) in paragraph (b), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I40 Sch. 1 para. 40 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. 40 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 41 In section 28B(1) of the Pension Schemes Act 1993 (information about interim arrangements of personal pension scheme), for “Secretary of State” there is substituted “ Inland Revenue ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I41 Sch. 1 para. 41 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. 41 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 42 In section 30(1) of the Pension Schemes Act 1993 (securing liability of scheme for protected rights), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I42 Sch. 1 para. 42 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. 42 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 43 In section 31(3)(a) of the Pension Schemes Act 1993 (application of resources of pension scheme), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I43 Sch. 1 para. 43 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. 43 in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 44 In section 33A(1) of the Pension Schemes Act 1993 (auditor or actuary to report contravention)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”, and
 - (b) for “his” there is substituted “ their ”.

Commencement Information

I44 Sch. 1 para. 44 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. 44 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation, variation, surrender and refusal of certificates) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
 - (3) In subsection (2)(a), for “he has” there is substituted “ they have ”.
 - (4) In subsections (4) and (5), for “he considers” and “he” there are substituted respectively “ they consider ” and “ they ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I45 Sch. 1 para. 45 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. 45 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.
- (2) In subsection (3), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (3) In subsection (5)—
- (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) for “pays”, “he” and “is”, in each place where they occur, there are substituted respectively “ pay ”, “ they ” and “ are ”.

Commencement Information

I46 Sch. 1 para. 46 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. 46 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment of minimum contributions to personal pension schemes) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- (3) In subsection (4), for “is” there is substituted “ are ”.
- (4) In subsection (5)—
- (a) for “pays” and “is” there are substituted respectively “ pay ” and “ are ”, and
 - (b) for “he”, in each place where it occurs, there is substituted “ they ”.
- (5) In subsection (6)—
- (a) for “pays”, “is” and “does” there are substituted respectively “ pay ”, “ are ” and “ do ”, and
 - (b) for “he”, in each place where it occurs, there is substituted “ they ”.

Commencement Information

I47 Sch. 1 para. 47 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. 47 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 48 (1) Section 44 of the Pension Schemes Act 1993 (earner’s chosen scheme for purposes of section 43) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(3) In subsection (1), for “rejects” there is substituted “ reject ”.

(4) In subsection (1A), for “is” there is substituted “ are ”.

Commencement Information

I48 Sch. 1 para. 48 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. 48 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

49 In section 45(1) of the Pension Schemes Act 1993 (amount of minimum contributions), for “Secretary of State is” there is substituted “ Inland Revenue are ”.

Commencement Information

I49 Sch. 1 para. 49 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. 49 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

50 In section 45B(2) of the Pension Schemes Act 1993 (money purchase and personal pension schemes: verification of ages), after “Secretary of State”, in both places where it occurs, there is inserted “ or the Inland Revenue ”.

Commencement Information

I50 Sch. 1 para. 50 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. 50 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

51 (1) Section 50 of the Pension Schemes Act 1993 (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.

(2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

(3) In subsection (2), for “has”, in both places where it occurs, and “his” there are substituted respectively “ have ” and “ their ”.

(4) In subsection (3), for “he subsequently approves” there is substituted “ they subsequently approve ”.

(5) In subsection (4), for “has” there is substituted “ have ”.

Commencement Information

I51 Sch. 1 para. 51 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. 51 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

52 In section 53 of the Pension Schemes Act 1993 (supervision of former contracted-out schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I52 Sch. 1 para. 52 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. 52 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 53 In section 54 of the Pension Schemes Act 1993 (supervision of former appropriate personal pension schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

I53 Sch. 1 para. 53 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. 53 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 54 In section 56(2) of the Pension Schemes Act 1993 (payment of contributions equivalent premiums on termination of certified status: supplementary provisions), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I54 Sch. 1 para. 54 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. 54 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 55 In section 57(4) of the Pension Schemes Act 1993 (elections to pay contributions equivalent premiums), for “the Secretary of State considers” and “he” there are substituted respectively “ the Inland Revenue consider ” and “ they ”.

Commencement Information

I55 Sch. 1 para. 55 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. 55 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 56 (1) Section 63 of the Pension Schemes Act 1993 (further provisions concerning calculations relating to premiums) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- (3) In subsection (3), for “is satisfied”, “he may”, in both places where it occurs, and “he thinks” there are substituted respectively “ are satisfied ”, “ they may ” and “ they think ”.
- (4) In subsection (5), for “he thinks” there is substituted “ they think ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I56 Sch. 1 para. 56 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. 56 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 57 In section 67(2) of the Pension Schemes Act 1993 (non-payment of contributions equivalent premiums), for “Secretary of State” there is substituted “Inland Revenue”.

Commencement Information

I57 Sch. 1 para. 57 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. 57 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 58 In section 68(5) of the Pension Schemes Act 1993 (treatment of unpaid contributions equivalent premiums), for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”.

Commencement Information

I58 Sch. 1 para. 58 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. 58 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 59 In section 155 of the Pension Schemes Act 1993 (requirement to give information)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
 - (b) after “requires” there is inserted “or they require”.

Commencement Information

I59 Sch. 1 para. 59 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. 59 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 60 In section 156 of the Pension Schemes Act 1993 (information as to guaranteed minimum pensions)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
 - (b) after “him” there is inserted “or, as the case may be, to the Inland Revenue”.

Commencement Information

I60 Sch. 1 para. 60 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. 60 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 61 (1) Section 177 of the Pension Schemes Act 1993 (general financial arrangements) is amended as follows.
- (2) In subsection (1), after “Secretary of State” there is inserted “ or the Inland Revenue ”.
- (3) In subsection (2)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) in paragraph (b), for “him” there is substituted “ the Secretary of State ”.
- (4) In subsection (3), after paragraph (b) there is inserted—
- “(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.”
- (5) In subsection (5)(a), after “Secretary of State” there is inserted “ or the Inland Revenue ”.
- (6) In subsection (7)(d), for “him” there is substituted “ the Inland Revenue ”.

Commencement Information

161 Sch. 1 para. 61 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. 61 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification regulations) is amended as follows.
- (2) In paragraph 2(1) (determination of date of employment), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (3) In paragraph 3 (notice by employer), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (4) In paragraph 5 (contributions equivalent premiums)—
- (a) in sub-paragraph (1), for “Secretary of State” and “he” there are substituted respectively “ Inland Revenue ” and “ they ”,
- (b) in sub-paragraph (3)—
- (i) in paragraph (e), for “Secretary of State is” there is substituted “ Inland Revenue are ”, and
- (ii) in paragraph (f), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (c) in sub-paragraphs (3A), (3B)(b), (3C)(c) and (4), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (5) In paragraph 7(4) (regulations relating to certain public service pension schemes)—
- (a) in paragraph (a), for “by him” there is substituted “ by the Inland Revenue ”, and
- (b) in paragraphs (b) and (d), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I62 Sch. 1 para. 62 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. 62 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional provisions and savings), in paragraph 14(3)—
- (a) for “Secretary of State has” there is substituted “ Inland Revenue have ”,
 - (b) for “he subsequently ascertains” there is substituted “ they subsequently ascertain ”,
 - (c) in paragraph (a), for “him” and “he”, in both places where it occurs, there are substituted respectively “ them ” and “ they ”, and
 - (d) in paragraph (b), for “Secretary of State”, “he” and “him” there are substituted respectively “ Inland Revenue ”, “ they ” and “ them ”.

Commencement Information

I63 Sch. 1 para. 63 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. 63 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Statutory Sick Pay Act 1994 (c. 2)

- 64 In section 5(3) of the Statutory Sick Pay Act 1994 (financial provisions), after “Minister of the Crown” there is inserted “or the Commissioners of Inland Revenue”.

Commencement Information

I64 Sch. 1 para. 64 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. 64 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Jobseekers Act 1995 (c. 18)

- 65 (1) Section 27 of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers) is amended as follows.
- (2) In subsection (5)(b), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.
 - (3) In subsection (6)—
 - (a) in paragraph (d), for “Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State” there is substituted “ Commissioners of Inland Revenue ”, and
 - (b) in paragraph (f), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (4) In subsection (7)(b), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.

Commencement Information

I65 Sch. 1 para. 65 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. 65 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 66 (1) Section 38 of the Jobseekers Act 1995 (general financial arrangements) is amended as follows.
- (2) In subsection (1)(b), after “Secretary of State” there is inserted “ or the Commissioners of Inland Revenue ”.
- (3) In subsection (5), for “him” there is substituted “ the Commissioners of Inland Revenue ”.
- (4) In subsection (7)—
- (a) for “Secretary of State” there is substituted “ relevant authority ”, and
- (b) for “he considers”, in both places where it occurs, there is substituted “ the authority consider ”.
- (5) In subsection (8), for “Secretary of State” there is substituted “ relevant authority ”.
- (6) After subsection (8) there is inserted—
- “(9) In subsections (7) and (8) “the relevant authority” means—
- (a) the Secretary of State, in relation to any estimate or payment to be made by him, or
- (b) the Commissioners of Inland Revenue, in relation to any estimate or payment to be made by them.”

Commencement Information

I66 Sch. 1 para. 66 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. 66 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Pensions Act 1995 (c. 26)

- 67 In section 107(1) of the Pensions Act 1995 (disclosure for facilitating discharge of functions by other supervisory authorities), in the Table, in the entry relating to the Commissioners of Inland Revenue or their officers, in the second column at the end there is inserted “ or Part III of the Pension Schemes Act 1993 ”.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

I67 Sch. 1 para. 67 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. 67 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

68 In section 108(1) of the Pensions Act 1995 (other permitted disclosures), after “Secretary of State” there is inserted—
 “(aa) the Commissioners of Inland Revenue or their officers,”.

Commencement Information

I68 Sch. 1 para. 68 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. 68 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

VALID FROM 01/04/1999

SCHEDULE 2

Section 1(2).

TRANSFER OF FUNCTIONS UNDER SUBORDINATE LEGISLATION

Commencement Information

I69 Sch. 2 partly in force; not in force at Royal Assent see s. 28(3); in force for certain purposes (1.4.1999) by S.I. 1999/527, art. 2(b), Sch. 2

Number	Title	Provisions conferring functions transferred
S.I. 1979/591.	The Social Security (Contributions) Regulations 1979.	All the regulations except regulations 36 to 39, 41 to 42 and 44.
S.I. 1982/894.	The Statutory Sick Pay (General) Regulations 1982.	Regulations 9A to 9C, 10 and 14.
S.I. 1983/376.	The Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations 1983.	Regulation 3 (so far as remaining in force).
S.I. 1986/1960.	The Statutory Maternity Pay (General) Regulations 1986.	Regulations 7, 25, 30 and 31.
S.I. 1987/1115.	The Personal and Occupational Pension	All the regulations (so far as remaining in force).

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

	Schemes (Incentive Payments) Regulations 1987.	
S.I. 1990/536.	The Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations 1990.	Regulations 2 and 3.
S.I. 1992/796.	The State Scheme Premiums (Actuarial Tables) Regulations 1992.	All the regulations.
S.I. 1994/1882.	The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994.	Regulations 3 and 6.
S.I. 1995/512.	The Statutory Sick Pay Percentage Threshold Order 1995.	Article 4.
S.I. 1996/195.	The Employer's Contributions Reimbursement Regulations 1996.	Regulations 7, 8 and 9.
S.I. 1996/1172.	The Occupational Pension Schemes (Contracting-out) Regulations 1996.	All the regulations except regulations 23 and 61.
S.I. 1996/1245.	The Social Security (Additional Pension) (Contributions Paid in Error) Regulations 1996.	All the regulations.
S.I. 1996/1537.	The Personal and Occupational Pension Schemes (Protected Rights) Regulations 1996.	All the regulations except regulation 4(3).
S.I. 1996/1977.	The Occupational Pension Schemes (Mixed Benefit Contracted-out Schemes) Regulations 1996.	Regulation 3.
S.I. 1997/38.	The Occupational Pension Schemes (Contracting-out) Transitional Regulations 1997.	All the regulations.
S.I. 1997/358.	The Occupational and Personal Pension Schemes (Contracting-out etc: Review of Determinations) Regulations 1997.	All the regulations.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

S.I. 1997/470.	The Personal Pension Schemes (Appropriate Schemes) Regulations 1997.	All the regulations.
S.I. 1997/664 (C. 23).	The Pensions Act 1995 (Commencement No. 10) Order 1997.	Articles 4 and 13.
S.I. 1998/1397.	The Occupational Pension Schemes (Contracting-out) (Amount Required for Restoring State Scheme Rights and Miscellaneous Amendment) Regulations 1998.	[^{F1} In Article 4, paragraph (1), paragraph (2), except so far as relating to section 55(3) of the ^{M2} Pension Schemes Act 1993, to the making of regulations under section 64(1) of that Act and to section 64(3) and (5) to (9) of that Act, and paragraph (3) and Article 13 .]
S.I. 1998/1846.	The Occupational Pension Schemes (Validation of Rule Alterations) Regulations 1998.	Regulation 2.

Textual Amendments

F1 Words in [Sch. 2](#) entry substituted (*retrospectively*) by 1999 c. 30, s. 81, [Sch. 11 para. 33](#)

Marginal Citations

M2 [1993 c. 48](#)

VALID FROM 01/04/1999

SCHEDULE 3

Section 2.

TRANSFER OF OTHER FUNCTIONS TO TREASURY OR BOARD

Extent Information

E2 [Sch. 3](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(b\)](#)

.....

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

VALID FROM 01/04/1999

SCHEDULE 4

Section 4.

RECOVERY OF CONTRIBUTIONS WHERE INCOME
TAX RECOVERY PROVISIONS NOT APPLICABLE

VALID FROM 01/04/1999

SCHEDULE 5

Section 5.

ENFORCEMENT

Extent Information

E3 [Sch. 5](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(e\)](#)

VALID FROM 01/04/1999

SCHEDULE 6

Section 6.

INFORMATION

Extent Information

E4 [Sch. 6](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(g\)](#)

Supply of information

1 In Part VII of the Social Security Administration Act 1992, before section 122 (and the italic heading “Information held by tax authorities” preceding it) there is inserted—

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“ Information relating to, or required for purposes of, contributions, statutory sick pay or statutory maternity pay

Supply of contributions etc. information held by Inland Revenue.

- 121(F) This section applies to information which is held for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay—
- (a) by the Inland Revenue, or
 - (b) by a person providing services to them, in connection with the provision of those services.
- (2) Information to which this section applies may, and must if an authorised officer so requires, be supplied—
- (a) to the Secretary of State or the Northern Ireland Department, or
 - (b) to a person providing services to the Secretary of State or the Northern Ireland Department,
- for use for the purposes of functions relating to social security, child support or war pensions.
- (3) In subsection (2) “authorised officer” means an officer of the Secretary of State or the Northern Ireland Department authorised for the purposes of this section by the Secretary of State or the Northern Ireland Department.

Supply to Inland Revenue for purposes of contributions etc. of information held by Secretary of State.

- 121(F) This section applies to information which is held for the purposes of functions relating to social security, child support or war pensions—
- (a) by the Secretary of State or the Northern Ireland Department, or
 - (b) by a person providing services to the Secretary of State or the Northern Ireland Department, in connection with the provision of those services.
- (2) Information to which this section applies may, and must if an officer of the Inland Revenue authorised by the Inland Revenue for the purposes of this section so requires, be supplied—
- (a) to the Inland Revenue, or
 - (b) to a person providing services to the Inland Revenue,
- for use for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay.”

2 (1) Section 122 of the ^{M12}Social Security Administration Act 1992 (supply of information held by tax authorities for fraud prevention and verification) is amended as follows.

(2) For subsection (1) there is substituted—

“(1) This section applies—

- (a) to information which is held—

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (i) by the Inland Revenue, or
 - (ii) by a person providing services to the Inland Revenue, in connection with the provision of those services,
- but is not information to which section 121E above applies, and
- (b) to information which is held—
 - (i) by the Commissioners of Customs and Excise, or
 - (ii) by a person providing services to the Commissioners of Customs and Excise, in connection with the provision of those services.”

(3) In subsection (2)(b), the word “contributions” is omitted.

Marginal Citations

M12 1992 c. 5.

3 After section 122 of the Social Security Administration Act 1992 there is inserted—

“122AA Disclosure of contributions etc. information by Inland Revenue.

(1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information held for the purposes of the functions of the Inland Revenue in relation to contributions, statutory sick pay or statutory maternity pay from being disclosed—

- (a) to any of the authorities to which this paragraph applies, or any person authorised to exercise any function of that authority, for the purposes of the functions of that authority, or
- (b) in a case where the disclosure is necessary for the purpose of giving effect to any agreement to which an order under section 179(1) below relates.

(2) The authorities to which subsection (1)(a) above applies are—

- (a) the Health and Safety Executive,
- (b) the Government Actuary’s Department,
- (c) the Office for National Statistics, and
- (d) the Occupational Pensions Regulatory Authority.”

4 Section 122A of the ^{M13}Social Security Administration Act 1992 (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

Marginal Citations

M13 1992 c. 5.

5 In section 122B(2)(b) of the Social Security Administration Act 1992 (supply of other government information for fraud prevention and verification), the word “contributions” is omitted.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 6 In Schedule 4 to the Social Security Administration Act 1992, the following provisions shall cease to have effect—
- (a) in Part I, the entry “A member or officer of the Commissioners of Inland Revenue”, and
 - (b) in Part II, paragraph 4.
- 7 (1) Section 158 of the ^{M14}Pension Schemes Act 1993 (disclosure of information between government departments) is amended as follows.
- (2) After subsection (1) there is inserted—
- “(1A) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—
- (a) to the Secretary of State,
 - (b) to the Department of Health and Social Services for Northern Ireland, or
 - (c) to an officer of either of them authorised to receive such information,
- in connection with the operation of this Act or of any corresponding enactment of Northern Ireland legislation.”
- (3) In subsection (5), for “Subsections (1) to (3)” there is substituted “ Subsections (1) and (1A) ”.
- (4) In subsection (6)—
- (a) after “subsection (1)” there is inserted “ or (1A) ”, and
 - (b) after paragraph (c) there is inserted “or
 - (ca) for the purposes of Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 or any corresponding provisions of Northern Ireland legislation.”

Marginal Citations

M14 1993 c. 48.

- 8 In section 158A of the ^{M15}Pension Schemes Act 1993 (disclosure of information to other persons or bodies), after subsection (1) there is inserted—
- “(1A) The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.”

Marginal Citations

M15 1993 c. 48.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Unauthorised disclosure of information

- 9 (1) Section 182 of the ^{M16}Finance Act 1989 (disclosure of information) is amended as follows.
- (2) In subsection (1)—
- (a) after “tax functions” there is inserted “or social security functions”, and
- (b) for the words from “those functions” to the end there is substituted—
- “any of those functions—
- (a) to tax or duty in the case of any identifiable person,
- (b) to contributions payable by or in respect of any identifiable person, or
- (c) to statutory sick pay or statutory maternity pay in respect of any identifiable person.”
- (3) After subsection (2) there is inserted—
- “(2A) In this section “social security functions” means—
- (a) the functions relating to contributions, statutory sick pay or statutory maternity pay—
- (i) of the Board and their officers,
- (ii) of any person carrying out the administrative work of the General Commissioners or the Special Commissioners, and
- (iii) of any other person providing, or employed in the provision of, services to any person mentioned in subparagraph (i) or (ii) above, and
- (b) the functions under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993 of the Board and their officers and any other person providing, or employed in the provision of, services to the Board or their officers.”
- (4) In subsection (4)—
- (a) in paragraph (b), after the words “tax functions” there is inserted “ or social security functions ”, and
- (b) in paragraph (c), for the words from “tax functions” to the end there is substituted—
- “tax functions or social security functions—
- (i) to tax or duty in the case of any identifiable person,
- (ii) to contributions payable by or in respect of any identifiable person, or
- (iii) to statutory sick pay or statutory maternity pay in respect of any identifiable person.”
- (5) In subsection (5)(b), after “tax or duty” there is inserted “ or to contributions, statutory sick pay or statutory maternity pay ”.
- (6) In subsection (10), after the definition of “the Commissioners” there is inserted—

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

““contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992 or Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

Marginal Citations

M16 1989 c. 26.

Obtaining information for tax purposes from social security authorities

- 10 (1) Section 110 of the ^{M17}Finance Act 1997 (obtaining by Inland Revenue and Commissioners of Customs and Excise of information from social security authorities) is amended as follows.
- (2) In subsection (5)(a), the words “social security contributions” are omitted.
- (3) After subsection (5) there is inserted—

“(5A) Nothing in this section affects any disclosure authorised by section 121F of the Social Security Administration Act 1992 (supply to Inland Revenue of information for purposes of contributions, statutory sick pay or statutory maternity pay of information held by Secretary of State).”

Marginal Citations

M17 1997 c. 16.

VALID FROM 04/03/1999

SCHEDULE 7

Section 18.

DECISIONS AND APPEALS

Extent Information

E5 Sch. 7 extends to Northern Ireland for certain purposes see s. 28(5)(f)

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULE 8

Section 26(1).

SAVINGS AND TRANSITIONAL PROVISIONS

General savings

- 1 (1) In this paragraph—
- “transfer provision” has the meaning given by section 21(1) of this Act;
 - “instrument” includes in particular Royal Charters, Orders in Council, Letters Patent, judgments, decrees, orders, rules, regulations, schemes, bye-laws, awards, contracts and other agreements, memoranda and articles of association, warrants, certificates and other documents.
- (2) A transfer provision shall not affect the validity of anything done by or in relation to the Secretary of State before the commencement of the transfer provision; and anything which at that date is in the process of being done by or in relation to the Secretary of State may—
- (a) if it relates to functions transferred by virtue of the transfer provision to the Board, be continued by or in relation to the Board, and
 - (b) if it relates to functions transferred by virtue of the transfer provision to the Treasury, be continued by or in relation to the Treasury.
- (3) Any authority, appointment, determination, approval, consent or direction given or made or other thing done, or having effect as if given, made or done, by the Secretary of State in connection with functions transferred by virtue of a transfer provision shall have effect as if given, made or done by the Board or, as the case requires, the Treasury in so far as that is required for continuing its effect after the commencement of the transfer provision.
- (4) Any instrument made before the commencement of a transfer provision shall have effect, so far as may be necessary for the purposes of or in consequence of that provision or section 21 or 22 of this Act, as if—
- (a) any reference to the Secretary of State were or included a reference to the Board or the Treasury, as the case requires; and
 - (b) any reference to the Department of Social Security or any officer of that Department were or included a reference to the Board or any officer of theirs.

Modifications etc. (not altering text)

C1 Sch. 8 para. 1(2) excluded (3.3.1999) by S.I. 1999/527, art. 4(6)

Documents and forms

- 2 Documents or forms produced for use in connection with any function transferred by virtue of this Act to the Board may be used even though they contain references to the Secretary of State or to the Department of Social Security or to any officer of that Department; and those references shall be construed as far as necessary as references to the Board or to any officer of the Board.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Payment of contributions etc. to Secretary of State during transitional period

- 3 (1) This paragraph has effect if section 1(1) of, and Schedule 1 to, this Act come into force before paragraph 51 of Schedule 3 to this Act.
- (2) During the period beginning with the commencement of section 1(1) and Schedule 1 and ending with the commencement of paragraph 51 of Schedule 3, the Board shall account to the Secretary of State for, and pay to him—
- (a) those Class 1, Class 1A, Class 1B and Class 2 contributions to which regulations under paragraph 6 of Schedule 1 to the ^{M18}Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with income tax) do not apply,
 - (b) Class 3 contributions,
 - (c) Class 4 contributions payable by virtue of regulations under section 18 of that Act, and
 - (d) sums recovered under regulations made under paragraph 7A or 7B of Schedule 1 to that Act in respect of interest or penalties;
- and those sums shall be regarded for the purposes of the ^{M19}Social Security Administration Act 1992 as having been received by the Secretary of State under Part I of the Social Security Contributions and Benefits Act 1992.

Marginal Citations
 M18 1992 c. 4.
 M19 1992 c. 5.

Section 51 of Social Security Act 1998

- 4 If paragraph 9 of Schedule 3 to this Act comes into force before the commencement of section 51(4) of the ^{M20}Social Security Act 1998, that paragraph shall until that commencement be regarded as requiring regulations under section 9(2) of the Social Security Contributions and Benefits Act 1992 to be made by the Treasury.

Marginal Citations
 M20 1998 c. 14.

VALID FROM 04/03/1999

SCHEDULE 9 Section 26(2).

FURTHER CONSEQUENTIAL AMENDMENTS

.....

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

VALID FROM 01/04/1999

SCHEDULE 10

Section 26(3).

REPEALS AND REVOCATIONS

Extent Information

- E6** [Sch. 10](#) extends to Northern Ireland so far as it relates to any enactment which extends to Northern Ireland

PART I

REPEALS

Commencement Information

- I95** [Sch. 10](#) partly in force; [Sch. 10](#) not in force at Royal Assent see [s. 28\(3\)](#); [Sch. 10](#) in force for certain purposes at 1.4.1999 by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#); [Sch. 10](#) in force for certain purposes at 6.4.1999 by [S.I. 1999/527](#), [art. 2\(c\)](#), [Sch. 3](#); [Sch. 10](#) in force for certain purposes at 5.7.1999 by [S.I. 1999/1662](#), [art. 2\(b\)](#), [Sch. Pt. II](#) (with saving in [art. 4](#))

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 649(4)(a) and (b).
1992 c. 4.	The Social Security Contributions and Benefits Act 1992.	In section 1(4)(b), the words from “where under that section” to the end. Section 16(4). In section 17, in subsection (1), the words from “and may certify” to the end, in subsection (4), the words “the Secretary of State and” and subsection (6). In Schedule 1, paragraphs 6(8) and 7(7), in paragraph 7B, in sub-paragraph (2) (e), the words “subject to sub-paragraph (4) below,”, sub-paragraph (4), in sub-paragraph (5)(b), the words “subject to sub-

Status: Point in time view as at 25/02/1999.

Changes to legislation: *Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

1992 c. 5.	The Social Security Administration Act 1992.	<p>paragraph (6) below,” and sub-paragraph (6) and paragraph 7C.</p> <p>In Schedule 2, paragraph 6(2).</p> <p>In section 110, subsections (2)(c)(i) and (ii), (6)(a)(i) and (ii) and (7)(e)(i).</p> <p>Section 114A.</p> <p>In section 118, subsections (1A) and (2) and, in subsection (3), the words “as is mentioned in subsection (1) or (2) above”.</p> <p>In section 121D(6), the definitions of “appeal tribunal” and “revise”.</p> <p>In section 122(2)(b), the word “contributions”.</p> <p>Section 122A.</p> <p>In section 122B(2)(b), the word “contributions”.</p> <p>Section 123(7)(a).</p> <p>In section 161, in subsection (3), the words from “, in accordance” to “by the Treasury,”.</p> <p>Section 162(11).</p> <p>In Schedule 4, in Part I, the entry “A member or officer of the Commissioners of Inland Revenue” and, in Part II, paragraph 4.</p> <p>In Schedule 7, paragraph 5.</p>
1992 c. 7.	The Social Security Contributions and Benefits (Northern Ireland) Act 1992.	In Schedule 2, paragraph 6(2).
1993 c. 3.	The Social Security Act 1993.	Section 2(6) and (7).
1993 c. 48.	The Pension Schemes Act 1993.	Section 167(3).
1995 c. 18.	The Jobseekers Act 1995.	In section 27(8), at the end of the definition of

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

1995 c. 26.	The Pensions Act 1995.	“deductions”, the word “and”. In Schedule 5, in paragraph 21, all the entries in the Table except that relating to section 163 of the Pension Schemes Act 1993, and paragraph 22.
1997 c. 16.	The Finance Act 1997.	In section 110(5)(a), the words “social security contributions”.
1998 c. 14.	The Social Security Act 1998.	In section 8(1), paragraph (d) and the word “and” immediately preceding it. Section 10(4). In section 12(1), paragraph (c) and the word “or” immediately preceding it. In section 14, subsection (2), in subsection (3) the words “In any other case” and in subsection (6) the word “(2),”. Section 16(4) and (5). Section 18(1)(a)(iii) and (iv). In sections 19(1) and 20(1), the words “or to statutory sick pay or statutory maternity pay”. Section 21(4). Section 58. Section 59(6). Section 61, so far as relating to section 114A of the Social Security Administration Act 1992. Section 62(2) and (4). In Schedule 3, paragraphs 10 to 15 and 18 to 29. In Schedule 7, paragraphs 77(10) and (13), 130, 132 and 148.

Status: Point in time view as at 25/02/1999.

Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

PART II

REVOCATIONS

Commencement Information

196 Sch. 10 partly in force; Sch. 10 not in force at Royal Assent see s. 28(3); Sch. 10 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; Sch. 10 in force for certain purposes at 6.4.1999 by S.I. 1999/527, art. 2(c), Sch. 3; Sch. 10 in force for certain purposes at 5.7.1999 by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with saving in art. 4)

Number	Title	Extent of revocation
S.I. 1988/1012.	The Personal Pension Schemes (Minimum Contributions under the Social Security Act 1986) Regulations 1988.	Regulations 3 to 5.
S.I. 1996/195.	The Employer's Contributions Reimbursement Regulations 1996.	Regulation 1(4).

Status:

Point in time view as at 25/02/1999.

Changes to legislation:

Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.