

**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) View outstanding changes

## SCHEDULES

### SCHEDULE 1 **U.K.**

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 <sup>M1</sup>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.

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**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 **F1** .....

**Textual Amendments**

**F1** Sch. 1 para. 3 repealed (6.4.2006) by Finance Act 2004 (c. 12), ss. 326, Sch. 42, Pt. 3 (with Sch. 36)

4 **F2** .....

**Textual Amendments**

**F2** Sch. 1 para. 4 repealed (6.4.2006) by Finance Act 2004 (c. 12), ss. 326, Sch. 42, Pt. 3 (with Sch. 36)

*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**

**I3** 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**

**I4** 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 ”.

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#### Commencement Information

- I5** 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

- I6** 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

- I7** 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

- I8** 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

- I9** 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.

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(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

**I10** 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 <sup>F3</sup> .....

#### Textual Amendments

**F3** Sch. 1 para. 13 repealed (6.4.2003) by Employment Act 2002 (c. 22), s. 54, Sch. 8(1); S.I. 2002/2866, art. 2(5), Sch. 2 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)

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

**I11** 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

**I12** 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)—

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- (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**

**I13** 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**

**I14** 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**

**I15** 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.

- F4(2) .....
- F5(3) .....
- F5(4) .....

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#### Textual Amendments

- F4** 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))
- F5** 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

- I16** 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

- I17** 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

- I18** 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 ”.

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#### Commencement Information

**I19** 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

**I20** 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

- 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

**I21** 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

**I22** 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) ”.



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#### Commencement Information

**I23** 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

**I24** 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

- 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

**I25** 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



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- (b) in subsection (2)(h), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

#### Commencement Information

**I26** 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;  
(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—

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- (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.”

**Commencement Information**

**I27** 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**

**I28** 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**

**I29** 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

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*Pension Schemes Act 1993 (c. 48)*

33 F6 .....

**Textual Amendments**

**F6** Sch. 1 para. 33 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 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  
F7(b) .....

**Textual Amendments**

**F7** Sch. 1 para. 34(b) repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

**Commencement Information**

**I30** 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) F8 .....

(4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “ Inland Revenue may, if they think ”.

**Textual Amendments**

**F8** Sch. 1 para. 35(3) repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

**Commencement Information**

**I31** 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 ”.

**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) View outstanding changes*

**Commencement Information**

**I32** 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 ”.

**Commencement Information**

**I33** 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**

**I34** 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**

**I35** 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 ”.

**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) View outstanding changes

**Commencement Information**

**I36** 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 F9 .....

**Textual Amendments**

**F9** Sch. 1 para. 41 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 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**

**I37** 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

F10 43 .....

**Textual Amendments**

**F10** Sch. 1 para. 43 repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

**Commencement Information**

**I38** 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**

**I39** 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.

**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) View outstanding changes*

- (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 ”.

**Commencement Information**

**I40** 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**

**I41** 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 ”.

**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) View outstanding changes

**Commencement Information**

**I42** 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 F11 .....

**Textual Amendments**

**F11** Sch. 1 para. 48 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 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**

**I43** 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

F12 50 .....

**Textual Amendments**

**F12** Sch. 1 para. 50 repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

**Commencement Information**

**I44** 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”.



*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) View outstanding changes*

**Commencement Information**

**I45** 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 ”.

**Commencement Information**

**I46** 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**

**I47** 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**

**I48** 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**

**I49** 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 ”.

**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) View outstanding changes

(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 ”.

**Commencement Information**

**I50** 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**

**I51** 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**

**I52** 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**

**I53** 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

F13 60 .....

**Textual Amendments**

**F13** Sch. 1 para. 60 repealed (1.2.2001) by 2000 c. 19, s. 85, Sch. 9 Pt. III(9) (with s. 83(6)); S.I. 2000/3166, art. 2(3)(c)

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- 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**

**I54** [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 ”.

**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) View outstanding changes

**Commencement Information**

**I55** 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**

**I56** 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**

**I57** 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 ”.

*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) View outstanding changes*

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

#### Commencement Information

**I58** 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 ”.

<sup>F14</sup>(3) .....

- (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.”

#### Textual Amendments

**F14** Sch. 1 para. 66(3) omitted (11.11.1999) by virtue of 1999 c. 30, s. 81, Sch. 11 para. 32 and expressed to be repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

#### Commencement Information

**I59** 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 <sup>F15</sup> .....

#### Textual Amendments

**F15** Sch. 1 para. 67 repealed (6.4.2005) by Pensions Act 2004 (c. 35), ss. 320, 322, Sch. 13; S.I. 2005/1108, art. 2(2), Sch.

**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) View outstanding changes

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F16

**Textual Amendments**

**F16** Sch. 1 para. 68 repealed (6.4.2005) by Pensions Act 2004 (c. 35), ss. 320, 322, Sch. 13; S.I. 2005/1108, art. 2(2), Sch.

SCHEDULE 2 **E+W+S**

Section 1(2).

TRANSFER OF FUNCTIONS UNDER SUBORDINATE LEGISLATION

**Commencement Information**

**I60** 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 Schemes (Incentive Payments) Regulations 1987.	All the regulations (so far as remaining in force).
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	Regulations 3 and 6.

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	Miscellaneous Amendment Regulations 1994.	
S.I. 1995/512.	The Statutory Sick Pay Percentage Threshold Order 1995.	Article 4.
S.I. 1996/195.	The Employer's Contributions Re-imbursment 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.
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.	[ <sup>F17</sup> In Article 4, paragraph (1), paragraph (2), except so far as relating to section 55(3) of the <sup>M2</sup> Pension Schemes Act 1993, to the making of regulations under section 64(1) of that Act and to section 64(3) and



**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) View outstanding changes

S.I. 1998/1846.	The Occupational Pension Schemes (Validation of Rule Alterations) Regulations 1998.	(5) to (9) of that Act, and paragraph (3) and Article 13.] Regulation 2.
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**Textual Amendments**

**F17** Words in [Sch. 2](#) entry substituted (*retrospectively*) by [1999 c. 30](#), s. 81, [Sch. 11 para. 33](#)

**Marginal Citations**

**M2** [1993 c. 48](#)

SCHEDULE 3 **U.K.**

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\(5\)\(b\)](#)

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

1 (1) Section 1 of the Social Security Contributions and Benefits Act 1992 (outline of contributory system) is amended as follows.

(2) In subsection (3)(b), for “Secretary of State” there is substituted “ Treasury ”.

(3) After subsection (6) there is inserted—

“(7) Regulations under subsection (6) above shall be made by the Treasury.”

**F18<sub>2</sub>** .....

**Textual Amendments**

**F18** [Sch. 3 para. 2](#) repealed (6.4.2000) by [1999 c. 30](#), s. 88, [Sch. 13 Pt. VI](#); S.I. 1999/3420, [art. 4](#)

3 In section 3 of the Social Security Contributions and Benefits Act 1992 (“earnings” and “earner”), at the end of subsection (2) there is inserted “ by regulations made by the Treasury with the concurrence of the Secretary of State ”.

4 In section 4 of the Social Security Contributions and Benefits Act 1992 (payments treated as remuneration and earnings), after subsection (6) there is inserted—

“(7) Regulations under this section shall be made by the Treasury with the concurrence of the Secretary of State.”

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F19<sup>5</sup> .....

**Textual Amendments**  
F19 Sch. 3 para. 5 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

F20<sup>6</sup> .....

**Textual Amendments**  
F20 Sch. 3 para. 6 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

- 7 (1) Section 7 of the Social Security Contributions and Benefits Act 1992 (definition of “secondary contributor”) is amended as follows.
- (2) In subsection (2), for “Secretary of State” there is substituted “ Treasury ”.
- (3) After that subsection there is inserted—
  - “(3) Regulations under any provision of this section shall be made by the Treasury.”

F21<sup>8</sup> .....

**Textual Amendments**  
F21 Sch. 3 para. 8 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

F22<sup>9</sup> .....

**Textual Amendments**  
F22 Sch. 3 para. 9 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

F23<sup>10</sup> .....

**Textual Amendments**  
F23 Sch. 3 para. 10 repealed (28.7.2000 with effect ion 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))

- 11 In section 10A(7) of the Social Security Contributions and Benefits Act 1992 (Class 1B contributions), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

F24<sup>12</sup> .....

**Textual Amendments**  
F24 Sch. 3 para. 12 omitted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by virtue of National Insurance Contributions Act 2015 (c. 5), Sch. 1 para. 26

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**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) View outstanding changes

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- 13 In section 12 of the Social Security Contributions and Benefits Act 1992 (late paid Class 2 contributions), in subsections (4) and (6), for “Secretary of State” there is substituted “ Treasury ”.
- 14 (1) Section 13 of the Social Security Contributions and Benefits Act 1992 (Class 3 contributions) is amended as follows.
- (2) In subsection (1), for “Regulations shall” there is substituted “ The Treasury shall by regulations ”.
- (3) In subsection (3), for “Regulations may” there is substituted “ The Secretary of State may by regulations ”.
- (4) In subsection (7), for “Secretary of State” there is substituted “ Treasury ”.
- 15 In section 14 of the Social Security Contributions and Benefits Act 1992 (restriction on right to pay Class 3 contributions), after subsection (4) there is inserted—
- “(5) Regulations under subsection (1) or (2) above shall be made by the Treasury.”
- 16 F25 .....

**Textual Amendments**

**F25** Sch. 3 para. 16 repealed (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2

- 17 (1) Section 17 of the Social Security Contributions and Benefits Act 1992 (exceptions, deferment and incidental matters relating to Class 4 contributions) is amended as follows.
- (2) In subsection (1), for the words from the beginning to “Inland Revenue” there is substituted “ The Inland Revenue may by regulations ”.
- (3) In subsections (3) and (4), for “Regulations may” there is substituted “ The Inland Revenue may by regulations ”.
- (4) Subsection (6) shall cease to have effect.
- 18 (1) Section 18 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under regulations) is amended as follows.
- (2) In subsection (1), for “Provision may be made by regulations” there is substituted “ The Inland Revenue may by regulations make provision ”.
- (3) In subsection (2), for “regulations may” there is substituted “ regulations made by the Inland Revenue may ”.
- 19 (1) Section 19 of the Social Security Contributions and Benefits Act 1992 (general power to regulate liability for contributions) is amended as follows.
- (2) After subsection (5) there is inserted—
- “(5A) Regulations under any of subsections (1) to (5) above shall be made by the Treasury.”
- (3) In subsection (6), for “Regulations may” there is substituted “ The Secretary of State may by regulations ”.

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- 20 In section 19A of the Social Security Contributions and Benefits Act 1992 (Class 1, 1A or 1B contributions paid in error), after subsection (2) there is inserted—
- “(3) Regulations under subsection (2) above shall be made by the Treasury.”
- 21 (1) Section 112 of the Social Security Contributions and Benefits Act 1992 (certain sums to be earnings) is amended as follows.
- (2) In subsection (1), for “Regulations may” there is substituted “ The Treasury may by regulations made with the concurrence of the Secretary of State ”.
- (3) After subsection (2) there is inserted—
- “(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Secretary of State.”
- 22 (1) Section 116 of the Social Security Contributions and Benefits Act 1992 (application of that Act and the Social Security Administration Act 1992 to Her Majesty’s forces) is amended as follows.
- (2) In subsection (2)—
- (a) for “The Secretary of State may” there is substituted “ The Treasury may with the concurrence of the Secretary of State ”, and
- (b) for “he thinks” there is substituted “ the Treasury think ”.
- (3) In subsection (3), after “prescribed” there is inserted “ by regulations made by the Treasury with the concurrence of the Secretary of State ”.
- 23 In section 117(1) of the Social Security Contributions and Benefits Act 1992 (application of that Act and the Social Security Administration Act 1992 to mariners, airmen, etc.)—
- (a) for “The Secretary of State may” there is substituted “ The Treasury may with the concurrence of the Secretary of State ”, and
- (b) for “he thinks” there is substituted “ the Treasury think ”.
- 24 In section 118 of the Social Security Contributions and Benefits Act 1992 (married women and widows)—
- (a) for “The Secretary of State may” there is substituted “ The Treasury may with the concurrence of the Secretary of State ”, and
- (b) for “he thinks” there is substituted “ the Treasury think ”.
- 25 In section 119 of the Social Security Contributions and Benefits Act 1992 (persons outside Great Britain)—
- (a) for “The Secretary of State may” there is substituted “ The Treasury may with the concurrence of the Secretary of State ”, and
- (b) for “he thinks” there is substituted “ the Treasury think ”.
- 26 In section 120(1) of the Social Security Contributions and Benefits Act 1992 (continental shelf operations)—
- (a) for “The Secretary of State may” there is substituted “ The Treasury may with the concurrence of the Secretary of State ”, and
- (b) for “he thinks” there is substituted “ the Treasury think ”.
- 27 In section 121(1) of the Social Security Contributions and Benefits Act 1992 (treatment of voidable marriages, etc.), after “Regulations”, in the first place where it occurs, there is inserted “ made by the Treasury with the concurrence of the Secretary of State ”.

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- 28 In section 122 of the Social Security Contributions and Benefits Act 1992 (interpretation of Parts I to VI and supplementary provisions)—
- (a) in subsection (2), after “Regulations” there is inserted “ made by the Treasury with the concurrence of the Secretary of State ”, and
  - (b) in subsection (3), for “by regulations” there is substituted “ by the Treasury by regulations made with the concurrence of the Secretary of State ”.
- 29 (1) Section 175 of the Social Security Contributions and Benefits Act 1992 (regulations, orders and schemes) is amended as follows.
- (2) In subsection (1), for “section 145(5) above” there is substituted “ subsection (1A) below ”.
- (3) After subsection (1) there is inserted—
- “(1A) Subsection (1) above has effect subject to—
    - (a) any provision of Part I or VI of this Act providing for regulations or an order to be made by the Treasury or by the Commissioners of Inland Revenue, and
    - (b) section 145(5) above.”
- (4) In subsection (4), for “Secretary of State” there is substituted “ person making the regulations or order ”.
- 30 In section 176(3)(a) of the Social Security Contributions and Benefits Act 1992 (statutory instruments subject to affirmative procedure), after “Secretary of State,” there is inserted “ the Treasury or the Commissioners of Inland Revenue, ”.
- 31 In paragraph 1 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (Class 1 contributions where earner employed in more than one employment), after sub-paragraph (8) there is inserted—
- “(8A) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”
- 32 In paragraph 2 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (earnings not paid at normal intervals), after “Regulations” there is inserted “ made by the Inland Revenue ”.
- 33 In paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (method of paying Class 1 contributions), after sub-paragraph (5) there is inserted—
- “(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”
- 34 In paragraphs 4, 5 and 5A of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (supplementary provisions relating to contributions of Classes 1, 1A and 1B), after “Regulations” there is inserted “ made by the Inland Revenue ”.
- 35 (1) Paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax) is amended as follows.
- (2) In sub-paragraph (1), for “with the concurrence of” there is substituted “ by ”.
  - (3) Sub-paragraph (8) is omitted.
- 36 (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.

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- (2) In sub-paragraph (6), for “be apportioned between the Inland Revenue and the Secretary of State” there is substituted “ for the purposes of making any payment into the National Insurance Fund be apportioned between income tax and contributions ”.
- (3) Sub-paragraph (7) is omitted.
- (4) In sub-paragraph (8), for “Sub-paragraphs (6) and (7)” there is substituted “ Sub-paragraph (6) ”.
- 37 In paragraph 7A(2) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (penalties for fraud or negligence in making contributions return), after “regulations” there is inserted “ made by the Treasury ”.
- 38 In paragraph 7B(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (collection of contributions by Secretary of State), for “Regulations may” there is substituted “ The Treasury may by regulations ”.
- 39 (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), for “Regulations may” there is substituted “ The appropriate authority may by regulations ”.
- (3) After sub-paragraph (1) there is inserted—
- “(1A) In sub-paragraph (1), “the appropriate authority” means the Treasury, except that, in relation to—
- (a) provision made by virtue of paragraph (d) of that sub-paragraph, and
- (b) provision made by virtue of paragraph (q) of that sub-paragraph in relation to the matters referred to in paragraph (d),
- it means the Secretary of State.”

<sup>F26</sup>(4) .....

#### **Textual Amendments**

**F26** Sch. 3 para. 39(4) repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3429, art. 4

- 40 In paragraph 9 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (determination of person’s age for purposes of contributions), for “Regulations may” there is substituted “ The Treasury may by regulations ”.
- 41 In paragraph 11(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (sickness payments counting as remuneration), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

#### *Social Security Administration Act 1992 (c. 5)*

- 42 In section 14(2) of the Social Security Administration Act 1992 (provision of medical information in relation to statutory sick pay), after “regulations” there is inserted “ made with the concurrence of the Inland Revenue ”.
- 43 In section 15 of the Social Security Administration Act 1992 (provision of information in relation to statutory maternity pay), after subsection (1) there is inserted—

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- “(1A) Any regulations for the purposes of subsection (1) above must be made with the concurrence of the Inland Revenue.”
- 44 (1) Section 141 of the Social Security Administration Act 1992 (annual review of contributions) is amended as follows.
- (2) In subsection (1), for “Secretary of State” and “his” there are substituted respectively “Treasury” and “their”.
- (3) In subsection (2)—
- (a) for “Secretary of State” there is substituted “Treasury”,
- (b) in paragraph (a), for “he thinks fit” there is substituted “they think fit”, and
- (c) in paragraph (b), for “him” and “his” there are substituted respectively “them” and “their”.
- (4) In subsection (3)—
- (a) for “Secretary of State determines” there is substituted “Treasury determine”, and
- (b) for “he” and “his” there are substituted respectively “they” and “their”.
- (5) In subsection (6)—
- (a) for “Secretary of State determines” there is substituted “Treasury determine”,
- (b) for “his”, in both places where it occurs, and “he” there are substituted respectively “their” and “they”, and
- (c) for “determines”, in the second place where it occurs, there is substituted “determine”.
- 45 (1) Section 142 of the Social Security Administration Act 1992 (annual review: report of Government Actuary, etc.) is amended as follows.
- (2) In subsection (1)—
- (a) for “Secretary of State lays” there is substituted “Treasury lay”,
- (b) for “he shall”, in both places where it occurs, there is substituted, “they shall”, and
- (c) for “he determines” there is substituted “the Treasury determine”.
- (3) In subsection (2)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “Treasury”, and
- (b) for “lays” there is substituted “lay”.
- 46 (1) Section 143 of the Social Security Administration Act 1992 (alteration of contributions with a view to adjusting level of National Insurance Fund) is amended as follows.
- (2) In subsection (1)—
- (a) for “Secretary of State” there is substituted “Treasury”, and
- (b) for “he thinks” there is substituted “they think”.
- (3) In subsection (3), for “Secretary of State thinks” there is substituted “Treasury think”.



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### Textual Amendments

**F27** Sch. 3 para. 47 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

- 48 In section 144(1) of the Social Security Administration Act 1992 (alteration of contributions: report of Government Actuary, etc.)—
- (a) for “Secretary of State lays” there is substituted “ Treasury lay ”, and
  - (b) for “he” there is substituted “ they ”.
- 49 In section 145 of the Social Security Administration Act 1992 (alteration of primary and secondary contributions)—
- (a) for “Secretary of State”, in each place where it occurs, there is substituted “ Treasury ”, and
  - (b) in subsection (4), for “he thinks” there is substituted “ the Treasury think ”.
- 50 In section 147 of the Social Security Administration Act 1992 (alteration of primary and secondary contributions: supplementary)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Treasury ”, and
  - (b) in subsection (2), for “lays” and “he” there are substituted respectively “ lay ” and “ they ”.
- 51 (1) Section 161 of the Social Security Administration Act 1992 (conduct of National Insurance Fund) is amended as follows.
- (2) For subsection (1) there is substituted—
- “(1) The National Insurance Fund shall be maintained under the control and management of the Inland Revenue.”
- (3) In subsection (2), after “prepared” there is inserted “ by the Inland Revenue ”.
- (4) In subsection (3), the words from “, in accordance” to “by the Treasury,” are omitted.

### Commencement Information

**I61** Sch. 3 para. 51 wholly in force at 1.4.1999 but subject to art. 4(1)(b) of the commencing S.I.); Sch. 3 para. 51 not in force at Royal Assent see s. 28(3); Sch. 3 para. 51 in force at 1.4.1999 by S.I. 1999/527, arts. 2(b), 4(1)(b)

- 52 (1) Section 162 of the Social Security Administration Act 1992 (payment of contributions into National Insurance Fund, etc.) is amended as follows.
- (2) In subsection (1), for “Secretary of State” and “him” there are substituted respectively “ Inland Revenue ” and “ them ”.
- (3) <sup>F28</sup> .....
- (4) In subsection (4), as substituted by paragraph 28(2) of Schedule 1 to this Act, in paragraph (b), for “the Secretary of State” there is substituted “ contributions ”.
- (5) <sup>F29</sup> .....
- (6) In subsection (6)—
- (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and

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- (b) for “he considers” there is substituted “ the Inland Revenue consider ”.
- (7) In subsection (7), for “The Secretary of State may, with the consent of the Treasury,” there is substituted “ The Treasury may ”.
- (8) In subsection (9)—
  - (a) for “Secretary of State”, in the first place where it occurs, there is substituted “ Inland Revenue ”,
  - (b) for “him” there is substituted “ them ”, and
  - (c) for the words from “the remainder shall” to “towards” there is substituted “ the remainder shall be paid by the Inland Revenue to the Secretary of State towards ”.
- (9) In subsection (10), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (10) Subsection (11) shall cease to have effect.
- (11) In subsection (12)—
  - (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
  - (b) for “he thinks” there is substituted “ they think ”.

#### Textual Amendments

- F28** Sch. 3 para. 52(3) repealed (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2
- F29** Sch. 3 para. 52(5) repealed (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(a)(iii)

- 53 In section 163(3) of the Social Security Administration Act 1992 (administrative expenses to include statistical inquiries), for the words from “undertaken” to the end there is substituted “undertaken—
  - (a) on behalf of the Inland Revenue with a view to obtaining statistics relating to the operation of Part I of the Contributions and Benefits Act, and
  - (b) on behalf of the Secretary of State with a view to obtaining statistics relating to the operation of Parts II to VI and XI of that Act.”
- 54 (1) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.
  - (2) In subsection (1), as substituted by paragraph 30(2) of Schedule 1 to this Act, for “out of money provided by Parliament into the National Insurance Fund” there is substituted “ by the Secretary of State out of money provided by Parliament to the Inland Revenue for payment into the National Insurance Fund ”.
  - (3) In subsection (4), for the words from “specified” to the end there is substituted “specified—
    - (a) in relation to payments falling to be made by the Secretary of State, by the Secretary of State by order made with the concurrence of the Inland Revenue, or
    - (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order.”
- 55 (1) Section 166 of the Social Security Administration Act 1992 (five-yearly financial review and report) is amended as follows.

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- (2) In subsection (3)(b), for “Secretary of State” there is substituted “ Treasury ”.
- (3) In subsection (5)—
  - (a) after “Secretary of State”, in the first place where it occurs, there is inserted “ and the Treasury ”, and
  - (b) for “Secretary of State”, in the second place where it occurs, there is substituted “ Treasury ”.
- 56 (1) In section 177 of the Social Security Administration Act 1992 (co-ordination with Northern Ireland), in subsection (3)(a), for “to make” there is substituted “ to require the making by the Inland Revenue of ”.
- (2) This paragraph shall cease to have effect on the commencement of the repeal by the Northern Ireland Act 1998 of section 177 of the Social Security Administration Act 1992.
- 57 (1) Section 189 of the Social Security Administration Act 1992 (general provision on regulations and orders) is amended as follows.
  - (2) In subsection (1), after “and to” there is inserted “ any provision providing for an order or regulations to be made by the Treasury or the Inland Revenue and to ”.
  - (3) In subsection (8), for “165(4)” there is substituted “ 165(4)(a) ”.
- 58 In section 190(3)(a) of the Social Security Administration Act 1992 (statutory instruments subject to negative procedure), after “State” there is inserted “ , the Treasury or the Inland Revenue ”.
- 59 (1) Schedule 7 to the Social Security Administration Act 1992 (regulations not requiring prior submission to Social Security Advisory Committee) is amended as follows.
  - (2) For paragraph 4 there is substituted—
    - “4 Regulations contained in a statutory instrument which states that it contains only regulations to make provision consequential on regulations under section 5 of the Contributions and Benefits Act.”
  - (3) Paragraph 5 is omitted.

*Social Security Act 1993 (c. 3)*

- 60 (1) Section 2 of the Social Security Act 1993 (payments into National Insurance Fund out of money provided by Parliament) is amended as follows.
  - (2) In subsection (2)—
    - (a) for “the Secretary of State with the consent of the Treasury by order provides” there is substituted “ the Treasury by order provide ”, and
    - (b) for “Secretary of State”, in the second place where it occurs, there is substituted “ Treasury ”.
  - (3) In subsection (5), for “Secretary of State”, “his” and “he thinks” there are substituted respectively “ Treasury ”, “ their ” and “ they think ”.
  - (4) Subsections (6) and (7) are omitted.

**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) View outstanding changes

*Jobseekers Act 1995 (c. 18)*

- 61 In section 27(8) of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers), the word “and” immediately following the definition of “deductions” is omitted and at the end of the subsection there is inserted—
- ““prescribed” means specified in or determined in accordance with regulations; and
- “regulations” means regulations made by the Treasury.”
- 62 In section 35(1) of the Jobseekers Act 1995 (interpretation), in the definition of “prescribed” and the definition of “regulations”, before “means” there is inserted “, except in section 27 (and in section 36 so far as relating to regulations under section 27), ”.
- 63 In section 36(4)(a) of the Jobseekers Act 1995 (regulations and orders), after “Secretary of State” there is inserted “, or (in the case of regulations made by the Treasury) to the Treasury, ”.
- 64 (1) Section 38 of the Jobseekers Act 1995 (general financial arrangements) is amended as follows.
- (2) In subsection (2), after “Secretary of State” there is inserted “ or the Commissioners of Inland Revenue ”.
- (3) In subsection (5), for “Secretary of State” and “him” there are substituted respectively “ Commissioners of Inland Revenue ” and “ them ”.

*Northern Ireland Act 1998 (c. 47)*

- 65 In section 88 of the Northern Ireland Act 1998 (the Joint Authority), in subsection (3), for the words from “power” onwards there is substituted “power—
- (a) to require the making by the Commissioners of Inland Revenue of any necessary adjustments between the National Insurance Fund and the Northern Ireland National Insurance Fund, and
- (b) to make any other necessary financial adjustments.”

SCHEDULE 4 **U.K.**

Section 4.

RECOVERY OF CONTRIBUTIONS WHERE INCOME  
TAX RECOVERY PROVISIONS NOT APPLICABLE

*Interpretation*

- 1 In any provision of this Schedule “authorised officer” means an officer of the Board authorised by them for the purposes of that provision.

**Commencement Information**

- I62** Sch. 4 para. 1 wholly in force at 6.4.1999; Sch. 4 para. 1 not in force at Royal Assent see s. 28(3); Sch. 4 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

**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) View outstanding changes*

### *Magistrates' courts*

- 2 (1) Any amount which—
- (a) is due by way of contributions or by way of interest or penalty in respect of contributions, and
  - (b) does not exceed the prescribed sum,
- shall, without prejudice to any other remedy, be recoverable summarily as a civil debt in proceedings commenced in the name of an authorised officer.
- (2) All or any of the sums due from any one person in respect of contributions, or interest or penalties in respect of contributions, (being sums which are by law recoverable summarily) may be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this paragraph in England and Wales may be brought—
- (a) in the case of Class 2 contributions or interest or penalties in respect of such contributions, at any time before the end of the year following the tax year in which the contributor becomes liable to pay the contributions, and
  - (b) in any other case, not later than the first anniversary of the day on which the contributions became due.
- (4) In sub-paragraph (1) above, the expression “recoverable summarily as a civil debt” in respect of proceedings in Northern Ireland means recoverable in proceedings under Article 62 of the <sup>M3</sup>Magistrates’ Courts (Northern Ireland) Order 1981.
- (5) In this paragraph—
- “the prescribed sum” means the sum for the time being specified in section 65(1) of the <sup>M4</sup>Taxes Management Act 1970 (recovery of income tax, etc. in magistrates’ courts);
- “tax year” means the twelve months beginning with 6th April in any year.

#### **Commencement Information**

**I63** Sch. 4 para. 2 wholly in force at 6.4.1999; Sch. 4 para. 2 not in force at Royal Assent see s. 28(3); Sch. 4 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

#### **Marginal Citations**

**M3** S.I. 1981/1675 (N.I. 26).  
**M4** 1970 c. 9.

### *County courts*

- 3 (1) Without prejudice to any other remedy, any sum which is due by way of contributions or by way of interest or penalty in respect of contributions may—
- (a) in England and Wales, and
  - (b) in Northern Ireland, where the amount does not exceed the limit specified in Article 10(1) of the <sup>M5</sup>County Courts (Northern Ireland) Order 1980,

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be sued for and recovered from the person liable as a debt due to the Crown by proceedings [<sup>F30</sup>in England and Wales in the county court or in Northern Ireland] in a county court <sup>F31</sup> . . . .

(2) <sup>F32</sup> . . . . .

[<sup>F33</sup>(3) In this paragraph as it applies in Northern Ireland, “county court” means a county court held for a division under the County Courts (Northern Ireland) Order 1980.]

(4) Sections 21 and 42(2) of the <sup>M6</sup>Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph, and Part III of the County Courts (Northern Ireland) Order 1980 (general civil jurisdiction) shall apply for the purposes of this paragraph in Northern Ireland.

#### Textual Amendments

- F30** Words in Sch. 4 para. 3(1) inserted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), [Sch. 9 para. 129](#); [S.I. 2014/954](#), art. 2(c) (with art. 3) (with transitional provisions and savings in [S.I. 2014/956](#), arts. 3-11)
- F31** Words in Sch. 4 para. 3(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 137(5)(a) (with s. 137(7))
- F32** Sch. 4 para. 3(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 137(5)(b) (with s. 137(7))
- F33** Sch. 4 para. 3(3) repealed (N.I.) (31.10.2016) by [Justice Act \(Northern Ireland\) 2015 \(c. 9\)](#), s. 106(2), [Sch. 1 para. 118](#), [Sch. 9 Pt. 1](#) (with [Sch. 8 para. 1](#)); [S.R. 2016/387](#), art. 2(k)(m) (with art. 3)

#### Commencement Information

- I64** Sch. 4 para. 3 wholly in force at 6.4.1999; Sch. 4 para. 3 not in force at Royal Assent see s. 28(3); Sch. 4 para. 3 in force for certain purposes at 1.4.1999 by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#); and in force at 6.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(c), [Sch. 3](#)

#### Marginal Citations

- M5** [S.I. 1980/397 \(N.I. 3\)](#).
- M6** [1954 c. 33 \(N.I.\)](#).

#### *Sheriff courts in Scotland*

- 4 (1) In Scotland, any sum which is due by way of contributions or by way of interest or penalty in respect of contributions may, without prejudice to any other remedy, be sued for and recovered from the person liable as a debt due to the Crown by proceedings commenced in the sheriff court in the name of an authorised officer.
- (2) An authorised officer may conduct any proceedings under this paragraph, although not an advocate or solicitor.
- (3) Paragraphs 2 and 3 above shall not apply in Scotland.

#### Commencement Information

- I65** [Sch. 4 para. 4](#) wholly in force at 6.4.1999; [Sch. 4 para. 4](#) not in force at Royal Assent see s. 28(3); [Sch. 4 para. 4](#) in force for certain purposes at 1.4.1999 by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#); and in force at 6.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(c), [Sch. 3](#)

*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) View outstanding changes*

*General*

- 5 (1) Proceedings may be brought for the recovery of the total amount of Class 1 or Class 1A contributions which an employer has become liable to pay on a particular date and any sum due by way of interest or penalty in respect of those contributions without distinguishing the amounts which the employer is liable to pay in respect of each employee and without specifying the employees in question; and for the purposes of proceedings under any of paragraphs 2 to 4 above that total amount shall be one cause of action or one matter of complaint.
- (2) Nothing in sub-paragraph (1) above shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of Class 1 or Class 1A contributions which the employer is liable to pay.

**Commencement Information**

**I66** Sch. 4 para. 5 wholly in force at 6.4.1999; Sch. 4 para. 5 not in force at Royal Assent see s. 28(3); Sch. 4 para. 5 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

SCHEDULE 5 **U.K.**

Section 5.

ENFORCEMENT

**Extent Information**

**E3** Sch. 5 extends to Northern Ireland for certain purposes see s. 28(5)(e)

1 F34 .....

**Textual Amendments**

**F34** Sch. 5 para. 1 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(b)(iv)

F35<sub>2</sub> .....

**Textual Amendments**

**F35** Sch. 5 para. 2 repealed (2.4.2001) by 2000 c. 19, s. 85, Sch. 9 Pt. VI (with s. 83(6)); S.I. 2001/1252, art. 2(e)

3 F36 .....

**Textual Amendments**

**F36** Sch.5. para. 3 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(b)(iv)



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- 4 (1) Section 111 of the <sup>M7</sup>Social Security Administration Act 1992 (delay, obstruction etc. of inspector) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), after “this Act” there is inserted “ other than an Inland Revenue power ”, and
- (b) in paragraph (b), after “this Act” there is inserted “ otherwise than in the exercise of an Inland Revenue power ”.
- (3) After subsection (2) there is inserted—
- “(3) In subsection (1) “Inland Revenue power” means any power conferred on an officer of the Inland Revenue by section 110ZA above or by virtue of section 110(5) above.
- (4) Where by virtue of section 110(5) above any power conferred by section 110 above is exercised by an officer of the Inland Revenue, section 98 of the Taxes Management Act 1970 shall apply as if the reference in that section to section 110ZA above included a reference to section 110 above.”

**Marginal Citations**

M7 1992 c. 5.

PROSPECTIVE

- 5 In section 113 of the <sup>M8</sup>Social Security Administration Act 1992 (breach of regulations), in subsection (2)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”, and
- (b) in paragraph (e), for “his” there is substituted “ their ”.

**Marginal Citations**

M8 1992 c. 5.

- 6 Section 114A of the Social Security Administration Act 1992 (which imposes penalties relating to contributions but is not yet in force) shall cease to have effect.
- 7 (1) Section 118 of the Social Security Administration Act 1992 (evidence of non-payment) is amended as follows.
- (2) <sup>F37</sup> .....
- (3) Subsections (1A) and (2) shall cease to have effect.
- (4) In subsection (3), the words “as is mentioned in subsection (1) or (2) above” are omitted.
- (5) In subsection (4), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (6) <sup>F37</sup> .....



*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) View outstanding changes*

### Textual Amendments

**F37** Sch. 5 para. 7(2)(6) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 138, Sch. 44 para. 11(d)

F38g

### Textual Amendments

**F38** Sch. 5 para. 8 omitted (6.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(a); S.I. 2014/906, art. 2

- 9 In section 121B of the Social Security Administration Act 1992 (recovery of contributions etc. in Scotland)—
- (a) in subsection (5), for “Secretary of State,” there is substituted “ Inland Revenue ”, and
  - (b) in subsection (6), for “Secretary of State” and “him” there are substituted respectively “ Inland Revenue ” and “ them ”.
- 10 In section 121C of the Social Security Administration Act 1992 (liability of directors etc. for company’s contributions), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- 11 (1) Section 121D of the <sup>M9</sup>Social Security Administration Act 1992 (appeals in relation to personal liability notices) is amended as follows.
- (2) For any reference to the Secretary of State there is substituted a reference to the Inland Revenue.
  - (3) In subsection (2), for “an appeal tribunal” there is substituted “ the Special Commissioners ”.
  - (4) In subsection (5), for the words from “appeal tribunal” to “his” there is substituted “ Special Commissioners shall either dismiss the appeal or remit the case to the Inland Revenue, with any recommendations the Special Commissioners see fit to make, for the Inland Revenue to consider whether to vary their ”.
  - (5) In subsection (6), the definitions of “appeal tribunal” and “revise” are omitted and at the end there is inserted—

““the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts;

“vary” means vary under regulations made under section 10 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.”

### Marginal Citations

**M9** 1992 c. 5.

- 12 In section 162 of the Social Security Administration Act 1992 (destination of contributions), after subsection (4) there is inserted—
- “(4ZA) There shall be paid into the National Insurance Fund so much of any penalty imposed under section 98 of the Taxes Management Act 1970 in a case

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relating to section 110ZA of this Act (including any penalty imposed by virtue of section 111(4) of this Act) as remains after deduction by the Inland Revenue of the administrative expenses attributable to its recovery.

(4ZB) Subsections (4)(b) and (c) and (4ZA) above shall have effect notwithstanding any provision which treats a penalty under section 98 or 98A of the Taxes Management Act 1970 as if it were tax charged in an assessment and due and payable.”

## SCHEDULE 6 U.K.

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—

*“ 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(E) 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.

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**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

F39

**Textual Amendments**

**F39** Sch. 6 para. 2 repealed (8.5.2012) by [Welfare Reform Act 2012 \(c. 5\)](#), ss. 147, 150(2)(f), [Sch. 14 Pt. 13](#)

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 <sup>M10</sup>Social Security Administration Act 1992 (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

**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) View outstanding changes

#### Marginal Citations

M10 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.
- 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 <sup>M11</sup>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

M11 1993 c. 48.

- 8 In section 158A of the <sup>M12</sup>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

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**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) View outstanding changes

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assist the person to discharge the functions specified in relation to the person in the second column of the Table.”

**Marginal Citations**

M12 1993 c. 48.

*Unauthorised disclosure of information*

9 (1) Section 182 of the <sup>M13</sup>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 sub-paragraph (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.”

**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) View outstanding changes

(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—  
““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**

**M13** 1989 c. 26.

*Obtaining information for tax purposes from social security authorities*

10 **F40** .....

**Textual Amendments**

**F40** Sch. 6 para. 10 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), ss. 147, 150(2)(f), Sch. 14 Pt. 13

SCHEDULE 7 **U.K.**

Section 18.

DECISIONS AND APPEALS

**Extent Information**

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

*Taxes Management Act 1970 (c. 9)*

1 **F41** .....

**Textual Amendments**

**F41** Sch. 7 para. 1 repealed (1.4.2009) by Tribunals, Courts and Enforcement Act 2007 (c. 15), ss. 146, 148, Sch. 23 Pt. 1; S.I. 2008/2696, art. 6(c)(viii)

2 **F42** .....

**Textual Amendments**

**F42** Sch. 7 para. 2 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), arts. 1(2), 3, Sch. 1 para. 275

3 **F43** .....

**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) View outstanding changes*

### Textual Amendments

**F43** Sch. 7 para. 3 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), arts. 1(2), 3, [Sch. 1 para. 275](#)

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

- 4 In section 95(5)(c) of the Social Security Contributions and Benefits Act 1992 (relevant employments), for “or Chapter II of Part I of the Social Security Act 1998” there is substituted “, Chapter II of Part I of the Social Security Act 1998 or Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, ”.
- 5 In section 116(2) of the Social Security Contributions and Benefits Act 1992 (Her Majesty’s forces), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

### Commencement Information

**I67** Sch. 7 para. 5 wholly in force at 1.4.1999; Sch. 7 para. 5 not in force at Royal Assent see [s. 28\(3\)](#); Sch. 7 para. 5 in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), art. 2(a), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 6 In section 117(1) of the Social Security Contributions and Benefits Act 1992 (mariners, airmen, etc), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

### Commencement Information

**I68** Sch. 7 para. 6 wholly in force at 1.4.1999; Sch. 7 para. 6 not in force at Royal Assent see [s. 28\(3\)](#); in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), art. 2(a), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 7 In section 119 of the Social Security Contributions and Benefits Act 1992 (persons outside Great Britain), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

### Commencement Information

**I69** Sch. 7 para. 7 wholly in force at 1.4.1999; Sch. 7 para. 7 not in force at Royal Assent see [s. 28\(3\)](#); in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), art. 2(a), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 8 In section 120(1) of the Social Security Contributions and Benefits Act 1992 (continental shelf operations), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 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) View outstanding changes

#### Commencement Information

**I70** Sch. 7 para. 8 wholly in force at 1.4.1999; Sch. 7 para. 8 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and 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 paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax), for sub-paragraph (4) there is substituted—

“(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and
  - (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,
- regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.”

#### Commencement Information

**I71** Sch. 7 para. 9 wholly in force at 6.4.1999; Sch. 7 para. 9 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

- 10 In paragraph 7 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (special penalties in the case of certain returns), for sub-paragraph (12) there is substituted—

“(12) A penalty under section 98A of that Act as it applies by virtue of this paragraph shall not be imposed where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, and has not yet been made; and
- (b) the decision will affect a person’s liability for the penalty, or the amount of it.”

#### Commencement Information

**I72** Sch. 7 para. 10 wholly in force at 6.4.1999; Sch. 7 para. 10 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

- 11 In paragraph 8 of Schedule 2 to the Social Security Contributions and Benefits Act 1992 (application of Part V of Taxes Management Act 1970 in relation to Class 4 contributions), for the words from “but nothing” to “arising—” there is substituted “but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—”.



**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) View outstanding changes*

### Commencement Information

**I73** Sch. 7 para. 11 wholly in force at 1.4.1999; Sch. 7 para. 11 not in force at Royal Assent see s. 28(3); Sch. 7 para. 11 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and 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)*

- 12 In section 117 of the Social Security Administration Act 1992 (issues arising in proceedings), as substituted by paragraph 84 of Schedule 7 to the Social Security Act 1998, in subsection (1)(c), after “Secretary of State” there is inserted “, the Inland Revenue”.
- 13 After section 117 of the Social Security Administration Act 1992 there is inserted—

#### “117A Issues arising in proceedings: contributions, etc.

- (1) This section applies to proceedings before a court—
- (a) for an offence under this Act or the Jobseekers Act 1995; or
  - (b) involving any question as to the payment of contributions (other than a Class 4 contribution recoverable in accordance with section 15 of the Contributions and Benefits Act); or
  - (c) for the recovery of any sums due to the Inland Revenue or the National Insurance Fund.
- (2) A decision of an officer of the Inland Revenue which—
- (a) falls within section 8(1) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and
  - (b) relates to or affects an issue arising in the proceedings,
- shall be conclusive for the purposes of the proceedings.
- (3) If—
- (a) any such decision is necessary for the determination of the proceedings, and
  - (b) the decision of an officer of the Inland Revenue has not been obtained under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999,
- the decision shall be referred to such an officer to be made in accordance (subject to any necessary modifications) with Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.
- (4) Subsection (2) above does not apply where, in relation to the decision—
- (a) an appeal has been brought but not determined;
  - (b) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired; or
  - (c) an application for variation of the decision has been made under regulations made under section 10 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

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**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) View outstanding changes

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- (5) In a case falling within subsection (4) above the court shall adjourn the proceedings until such time as the final decision is known; and that decision shall be conclusive for the purposes of the proceedings.”
- 14 (1) Section 166 of the Social Security Administration Act 1992 (financial review and report) is amended as follows.
- (2) In subsection (1)(d), for “and Chapter II of Part I of the Social Security Act 1998” there is substituted “, Chapter II of Part I of the Social Security Act 1998 and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.
- (3) In subsection (2)(c), for “and Chapter II of Part I of the Social Security Act 1998” there is substituted “, Chapter II of Part I of the Social Security Act 1998 and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.
- 15 (1) Section 179 of the Social Security Administration Act 1992 (reciprocal agreements with countries outside the United Kingdom) is amended as follows.
- (2) In subsection (3)(a), before the words “and the Contributions” there is inserted “, Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.
- (3) In subsection (4), before paragraph (b) there is inserted—
- “(ac) to Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and”.
- 16 After section 180 of the Social Security Administration Act 1992 there is inserted—

**“180A Payment of travelling expenses by the Commissioners of Inland Revenue.**

The Inland Revenue may pay such travelling expenses as they may determine—

- (a) to persons required by them to attend any interview in connection with the operation of the Contributions and Benefits Act, this Act, or Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999;
- (b) to persons attending local offices in connection with the operation of the Contributions and Benefits Act, this Act, or Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.”

*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 17 In paragraph 8 of Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (application of Part V of Taxes Management Act 1970 in relation to Class 4 contributions), for the words from “but nothing” to “arising —” there is substituted “ but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made— ”.

**Commencement Information**

- I74** Sch. 7 para. 17 wholly in force at 1.4.1999; Sch. 7 para. 17 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and 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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*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) View outstanding changes*

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*Pension Schemes Act 1993 (c. 48)*

- 18 (1) Section 167 of the Pension Schemes Act 1993 (application of general provisions relating to administration of social security) is amended as follows.
- (2) In subsection (2), at the end there is inserted—
- “section 180A (payment of travelling expenses by Inland Revenue).”
- (3) Subsection (3) is omitted.

**Commencement Information**

**I75** Sch. 7 para. 18 wholly in force at 5.7.1999; Sch. 7 para. 18 not in force at Royal Assent see s. 28(3); Sch. 7 para. 18(1)(2) in force at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; Sch. 7 para. 18(3) in force at 5.7.1999 by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

- 19 (1) Section 171 of the Pension Schemes Act 1993 (questions arising in proceedings) is amended as follows.
- (2) In subsection (1), for the words from “any such question” to “Secretary of State” there is substituted “ any relevant decision as defined by section 170(3) is made by the Inland Revenue, the decision ”.
- (3) For subsections (2) and (3) there is substituted—
- “(2) If—
- (a) any such decision is necessary for the determination of the proceedings, and
- (b) the decision of the Inland Revenue has not been obtained or an application with respect to the decision has been made under section 9 or 10 of the Social Security Act 1998,
- the decision shall be referred to the Inland Revenue to be made in accordance (subject to any necessary modifications) with Chapter II of Part I of that Act.
- (3) Subsection (1) does not apply where, in relation to the decision—
- (a) an appeal has been brought but not determined,
- (b) an application for leave to appeal has been made but not determined,
- (c) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired, or
- (d) an application has been made under section 9 or 10 of that Act.
- (4) In a case falling within subsection (3) the court shall adjourn the proceedings until such time as the final decision is known and that decision shall be conclusive for the purposes of the proceedings.”
- 20 After section 171 of the Pension Schemes Act 1993 there is inserted—

**“171A Reports by Inland Revenue.**

- (1) The Inland Revenue shall prepare, either annually or at such times or intervals as may be prescribed, a report on the standards achieved by their officers in the making of decisions against which, by virtue of section 170(6),

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**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) View outstanding changes

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an appeal lies to an appeal tribunal constituted under Chapter I of Part I of the Social Security Act 1998.

- (2) Any report under this section—
- (a) may be included in any annual report by the Inland Revenue of which a copy is laid before each House of Parliament, or
  - (b) may be annexed to any report of the Secretary of State under section 81 of the Social Security Act 1998.
- (3) A copy of every report under this section shall be laid before each House of Parliament, unless the report is included in, or annexed to, a report of which a copy is so laid.”

*Employment Rights Act 1996 (c. 18)*

- 21 (1) Section 215 of the Employment Rights Act 1996 (employment abroad etc.) is amended as follows.
- (2) In subsection (4), for “the Secretary of State” there is substituted “ an officer of the Commissioners of Inland Revenue ”.
- (3) For subsection (5) there is substituted—
- “(5) Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (decisions and appeals) shall apply in relation to the determination of any issue by the Inland Revenue under subsection (4) as if it were a decision falling within section 8(1) of that Act.”

*Social Security Act 1998 (c. 14)*

- 22 (1) Section 8 of the Social Security Act 1998 (decisions by Secretary of State) is amended as follows.
- (2) In subsection (1)—
- (a) at the end of paragraph (b) there is inserted “ and ”, and
  - (b) paragraph (d) and the word “and” immediately preceding it are omitted.
- (3) For subsection (5) there is substituted—
- “(5) Subsection (1)(c) above does not include any decision which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be made by an officer of the Inland Revenue.”
- 23 In section 10 of the Social Security Act 1998 (decisions superseding earlier decisions)—
- (a) in subsection (1), for “subsections (3) and (4)” there is substituted “ subsection (3) ”, and
  - (b) subsection (4) shall cease to have effect.
- 24 After section 10 of the Social Security Act 1998 there is inserted—

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*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) View outstanding changes*

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*“ Reference of issues by Secretary of State to Inland Revenue*

**10A Reference of issues by Secretary of State to Inland Revenue.**

- (1) Regulations may make provision requiring the Secretary of State, where on consideration of any claim or other matter he is of the opinion that there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
  - (a) provide for the Inland Revenue to give the Secretary of State a preliminary opinion on any issue referred to them,
  - (b) specify the circumstances in which an officer of the Inland Revenue is to make a decision under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 on a reference by the Secretary of State,
  - (c) enable or require the Secretary of State, in specified circumstances, to deal with any other issue arising on consideration of the claim or other matter pending the decision on the referred issue, and
  - (d) require the Secretary of State to decide the claim or other matter in accordance with the decision of an officer of the Inland Revenue on the issue referred to them, or in accordance with any determination of the tax appeal Commissioners made on appeal from their decision.”

**Commencement Information**

**I76** Sch. 7 para. 24 wholly in force at 5.7.1999; Sch. 7 para. 24 not in force at Royal Assent see s. 28(3); Sch. 7 para. 24 in force for certain purposes at 14.6.1999 by S.I. 1999/1662, art. 2(a), Sch. Pt. I (with art. 4) and in force at 5.7.1999 insofar as not already in force by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

25 (1) Section 12 of the Social Security Act 1998 (appeal to appeal tribunal) is amended as follows.

(2) In subsection (1)—

- (a) at the end of paragraph (a) there is inserted “ or ”, and
- (b) paragraph (c) and the word “or” immediately preceding it are omitted.

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

“(2) In the case of a decision to which this section applies, the claimant and such other person as may be prescribed shall have a right to appeal to an appeal tribunal, but nothing in this subsection shall confer a right of appeal in relation to a prescribed decision, or a prescribed determination embodied in or necessary to a decision.”

26 In section 13 of the Social Security Act 1998 (redetermination etc. of appeals by tribunal), for subsection (4) there is substituted—

“(4) In this section and section 14 below “the principal parties” means—

**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) View outstanding changes

- (a) the persons mentioned in subsection (3)(a) and (b) of that section, and
  - (b) where applicable, the person mentioned in subsection (3)(d) and such a person as is first mentioned in subsection (4) of that section.”
- 27 In section 14 of the Social Security Act 1998 (appeal from tribunal to Commissioner), the following provisions are omitted—
- (a) subsection (2), and
  - (b) in subsection (3), the words “In any other case”.

PROSPECTIVE

- 28 In section 16 of the Social Security Act 1998 (procedure), subsections (4) and (5) shall cease to have effect.
- 29 In section 18 of the Social Security Act 1998 (matters arising as respects decisions), in subsection (1)(a)—
- (a) at the end of each of sub-paragraphs (i) and (ii) there is inserted “ or ”, and
  - (b) sub-paragraphs (iii) and (iv) are omitted.
- 30 In section 19(1) of the Social Security Act 1998 (medical examination required by Secretary of State), the words “or to statutory sick pay or statutory maternity pay” are omitted.
- 31 In section 20(1) of the Social Security Act 1998 (medical examination required by appeal tribunal), the words “or to statutory sick pay or statutory maternity pay” are omitted.
- 32 In section 21 of the Social Security Act 1998 (suspension in prescribed circumstances), subsection (4) shall cease to have effect.
- 33 After section 24 of the Social Security Act 1998 there is inserted—

*“ Appeals dependent on issues falling to be decided by Inland Revenue*

**24A Appeals dependent on issues falling to be decided by Inland Revenue.**

- (1) Regulations may make provision for an appeal tribunal or Commissioner, where on any appeal there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by the Inland Revenue, to require the Secretary of State to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
  - (a) provide for the appeal to be referred to the Secretary of State pending the decision by an officer of the Inland Revenue,
  - (b) enable or require the Secretary of State, in specified circumstances, to deal with any other issue arising on the appeal pending the decision on the referred issue, and
  - (c) enable the Secretary of State, on receiving the decision of an officer of the Inland Revenue, or any determination of the tax appeal Commissioners made on an appeal from his decision—
    - (i) to revise his decision,

**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) View outstanding changes*

- (ii) to make a decision superseding his decision, or  
 (iii) to refer the appeal to the appeal tribunal or Commissioner for determination.”

**Commencement Information**

**I77** Sch. 7 para. 33 wholly in force at 5.7.1999; Sch. 7 para. 33 not in force at Royal Assent see s. 28(3); Sch. 27 para. 33 in force for certain purposes at 14.6.1999 by S.I. 1999/1662, art. 2(a), Sch. Pt. II (with art. 4) and in force at 5.7.1999 insofar as not already in force by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

- 34 In section 28 of the Social Security Act 1998 (correction of errors and setting aside of decisions), after subsection (1) there is inserted—

“(1A) In subsection (1) “decision” does not include any decision made by an officer of the Inland Revenue, other than a decision under or by virtue of Part III of the Pension Schemes Act 1993.”

- 35 In section 39(1) of the Social Security Act 1998 (interpretation of Chapter II of Part I)—

- (a) in the definition of “Commissioner”, after “ “Commissioner”” there is inserted “ (except in the expression “tax appeal Commissioners”) ”, and  
 (b) at the end of subsection (1) there is inserted—

““tax appeal Commissioners” means the Commissioners for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970 or the Commissioners for the special purposes of the Income Tax Acts appointed under section 4 of that Act;”.

- 36 In Schedule 3 to the Social Security Act 1998 (decisions against which an appeal lies), paragraphs 10 to 15 and 18 to 29 shall cease to have effect.

**Commencement Information**

**I78** Sch. 7 para. 36 partly in force; Sch. 7 para. 36 not in force at Royal Assent see s. 28(3); Sch. 7 para. 36 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2 and in force for certain purposes at 5.7.1999 by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

SCHEDULE 8 **E+W+S**

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.



**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) View outstanding changes

- (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.

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

F44<sup>3</sup> .....

**Textual Amendments**

F44 Sch. 8 para. 3 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

*Section 51 of Social Security Act 1998*

F45<sup>4</sup> .....



**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) View outstanding changes*

### Textual Amendments

**F45** Sch. 8 para. 4 repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VI**; S.I. 1999/3420, **art. 4**

## SCHEDULE 9 E+W+S

Section 26(2).

### FURTHER CONSEQUENTIAL AMENDMENTS

#### *Debtors (Scotland) Act 1987 (c. 18)*

- 1 In section 1(5)(f)(iv) (competence of time to pay direction) and section 5(4)(f)(iv) (competence of time to pay order) of the Debtors (Scotland) Act 1987, as amended by paragraph 12 of Schedule 7 to the Social Security Act 1998, for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
- 2 In paragraph 35(dd) of Schedule 5 to the Debtors (Scotland) Act 1987 (interpretation), as inserted by paragraph 14 of Schedule 7 to the Social Security Act 1998, for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.

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

**F46**<sub>3</sub> .....

### Textual Amendments

**F46** Sch. 9 para. 3 omitted (with effect in accordance with Sch. 1 para. 36 of the amending Act) by virtue of National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 27**

- 4 In section 19A(1)(c) of the Social Security Contributions and Benefits Act 1992 (Class 1, 1A or 1B contributions paid in error), for “Secretary of State” there is substituted “Inland Revenue”.

### Commencement Information

**I79** Sch. 9 para. 4 wholly in force at 1.4.1999; not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), **Sch. 1**; and in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), **Sch. 2**

- 5 In paragraph 6(4A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax), for “this paragraph” there is substituted “sub-paragraph (1) above”.

### Commencement Information

**I80** Sch. 9 para. 5 wholly in force at 1.4.1999; Sch. 9 para. 5 not in force at Royal Assent see s. 28(3); Sch. 9 para. 5 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), **Sch. 1**; and in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), **Sch. 2**

**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) View outstanding changes

- 6 (1) Paragraph 7A of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax) is amended as follows.
- (2) In sub-paragraph (2)—
- (a) after “or to the” there is inserted “ other ”, and
  - (b) for “Secretary of State” there is substituted “ Inland Revenue ”.
- (3) In sub-paragraph (3)—
- (a) in paragraph (b) for “Secretary of State” there is substituted “ Inland Revenue ”, and
  - (b) in paragraph (e), for “Secretary of State, in his” there is substituted “ Inland Revenue, in their ”.

#### Commencement Information

**I81** Sch. 9 para. 6 wholly in force at 1.4.1999; Sch. 9 para. 6 not in force at Royal Assent see s. 28(3); Sch. 9 para. 6 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1; and 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 (1) Paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (collection of contributions) is amended as follows.
- (2) In the italic heading immediately preceding the paragraph, for “by Secretary of State” there is substituted “ otherwise than through PAYE system ”.
- (3) In sub-paragraph (1), for the words from “prescribed” to the end there is substituted “ prescribed, Class 1, Class 1A, Class 1B or Class 2 contributions shall be paid to the Inland Revenue in a manner different from that in which income tax in relation to which regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) apply is payable. ”
- (4) In sub-paragraph (2)—
- (a) for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”, and
  - (b) in paragraph (e), the words “subject to sub-paragraph (4) below,” are omitted.
- (5) Sub-paragraphs (4) and (6) are omitted.
- (6) In sub-paragraph (5)—
- (a) in paragraph (b), the words “subject to sub-paragraph (6) below,” are omitted and for “Secretary of State” there is substituted “ Inland Revenue ”, and
  - (b) in paragraph (e), for “Secretary of State, in his” there is substituted “ Inland Revenue, in their ”.

<sup>F47</sup>(7) .....

#### Textual Amendments

**F47** Sch. 9 para. 7(7) omitted (with effect in accordance with Sch. 1 para. 36 of the amending Act) by virtue of National Insurance Contributions Act 2015 (c. 5), Sch. 1 para. 27

**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) View outstanding changes*

### Commencement Information

**I82** Sch. 9 para. 7 wholly in force at 1.4.1999; Sch. 9 para. 7 not in force at Royal Assent see s. 28(3); Sch. 9 para. 7 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), **Sch. 1**; and 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 Paragraph 7C of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (interest and penalties chargeable concurrently with Inland Revenue) shall cease to have effect.

## SCHEDULE 10 U.K.

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 U.K.

### REPEALS

### Commencement Information

**I83** 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

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**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) View outstanding changes

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		sub-paragraph (4) below,” sub-paragraph (4), in sub-paragraph (5)(b), the words “subject to sub- paragraph (6) below,” and sub-paragraph (6) and paragraph 7C. In Schedule 2, paragraph 6(2).
1992 c. 5.	The Social Security Administration Act 1992.	In section 110, subsections (2)(c)(i) and (ii), (6)(a)(i) and (ii) and (7)(e)(i). Section 114A. In section 118, subsections (1A) and (2) and, in subsection (3), the words “as is mentioned in subsection (1) or (2) above”. In section 121D(6), the definitions of “appeal tribunal” and “revise”. In section 122(2)(b), the word “contributions”. Section 122A. In section 122B(2)(b), the word “contributions”. Section 123(7)(a). In section 161, in subsection (3), the words from “, in accordance” to “by the Treasury.”. Section 162(11). In Schedule 4, in Part I, the entry “A member or officer of the Commissioners of Inland Revenue” and, in Part II, paragraph 4. In Schedule 7, paragraph 5.
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).

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**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) View outstanding changes*

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1995 c. 18.	The Jobseekers Act 1995.	In section 27(8), at the end of the definition of “deductions”, the word “and”.
1995 c. 26.	The Pensions Act 1995.	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.	<p>In section 8(1), paragraph (d) and the word “and” immediately preceding it.</p> <p>Section 10(4).</p> <p>In section 12(1), paragraph (c) and the word “or” immediately preceding it.</p> <p>In section 14, subsection (2), in subsection (3) the words “In any other case” and in subsection (6) the word “(2),”.</p> <p>Section 16(4) and (5).</p> <p>Section 18(1)(a)(iii) and (iv).</p> <p>In sections 19(1) and 20(1), the words “or to statutory sick pay or statutory maternity pay”.</p> <p>Section 21(4).</p> <p>Section 58.</p> <p>Section 59(6).</p> <p>Section 61, so far as relating to section 114A of the Social Security Administration Act 1992.</p> <p>Section 62(2) and (4).</p> <p>In Schedule 3, paragraphs 10 to 15 and 18 to 29.</p>

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**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) [View outstanding changes](#)

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In Schedule 7, paragraphs  
77(10) and (13), 130, 132 and  
148.

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## PART II **U.K.**

### REVOCATIONS

#### Commencement Information

**I84** 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)

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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).

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**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.

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**Changes and effects yet to be applied to :**

- Pt. 2 modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Pt. 2 modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)
- s. 8(1)(f) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(a\)](#)
- s. 8(1)(g) word substituted by [2023 c. 20 Sch. para. 31\(2\)\(b\)](#)
- s. 8(1)(g) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(c\)](#)
- s. 8(1)(ga) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(d\)](#)
- s. 8(3)(b) words substituted by [2023 c. 20 Sch. para. 31\(3\)](#)
- s. 11(2)(a) words substituted by [2023 c. 20 Sch. para. 32](#)
- s. 14(1)(a)(i) words substituted by [2023 c. 20 Sch. para. 33](#)
- s. 14(3) words substituted by [2023 c. 20 Sch. para. 33](#)