
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 2854
**SOCIAL SECURITY
TAXES**
**The Social Security Commissioners (Procedure)
(Amendment) Regulations 2000**

Made - - - - - *17th October 2000*

Laid before Parliament *18th October 2000*

Coming into force - - *10th November 2000*

The Lord Chancellor, in exercise of the powers conferred upon him by sections 14(11), 15(3), 16(1), 79(2), (4) and (6) and 84 of, and paragraphs 1, 3 and 4 of Schedule 5 to, the Social Security Act 1998(a) and section 4(2) of the Forfeiture Act 1982(b), and of all other powers enabling him in that behalf, after consultation with the Scottish Ministers in accordance with section 79(2)(c) of the Social Security Act 1998 and with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(d), makes the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Social Security Commissioners (Procedure) (Amendment) Regulations 2000 and shall come into force on 10th November 2000.

(2) The principal Regulations as amended by these Regulations shall apply to all proceedings in relation to tax credits before the Commissioners on or after 10th November 2000.

Interpretation

2. In these Regulations—

“the principal Regulations” means the Social Security Commissioners (Procedure) Regulations 1999(e) and a reference to a regulation by number alone means the regulation so numbered in the principal Regulations;

“tax credits” means working families’ tax credit or disabled person’s tax credit, construing those terms in accordance with section 1(1) of the Tax Credits Act 1999(f).

(a) 1998 c. 14. Section 84 is an interpretation provision and is cited because of the meaning assigned to the word “prescribe”.

(b) 1982 c. 34. Section 4(2) was amended by Article 3 of S.I. 1984/1818.

(c) The functions of the Lord Advocate under section 79(2) were transferred to the Secretary of State by the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), Article 2(1) and the Schedule. Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), Article 3 and paragraph 19 of Schedule 1, and transferred to the Scottish Ministers by the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), Article 2 and Schedule 1.

(d) 1992 c. 53.

(e) S.I. 1999/1495.

(f) 1999 c. 10.

Amendments to the principal Regulations

3. In regulation 4—
 - (a) after the definition of “authorised officer” there shall be inserted the following definition—

““the Board” means the Commissioners of Inland Revenue;”;
 - (b) the word “and” immediately after the definition of “respondent” shall be omitted;
 - (c) for “accordingly.” in the definition of “summons” there shall be substituted “accordingly;”; and
 - (d) immediately after the definition of “summons” there shall be added the following definition—

““tax credits” means working families’ tax credit and disabled person’s tax credit, construing those terms in accordance with section 1(1) of the Tax Credits Act 1999.”.
4. In regulation 10(3) for the words “by the Secretary of State he” there shall be substituted the words “by the Secretary of State or the Board, he or they”.
5. In regulation 14—
 - (a) the following shall be substituted for paragraph (2)—

“(2) Where a forfeiture rule question arises,

 - (a) the Board, in cases concerning tax credits, or
 - (b) the Secretary of State, in any other case,

shall refer it to a Commissioner to determine, and shall notify the person in relation to whom the question arises that such a reference has been made.”; and

 - (b) in sub-paragraph (3)(c) after the words “the Secretary of State” there shall be inserted the words “or the Board, as appropriate”.
6. In regulation 21—
 - (a) after the words “from the Secretary of State” there shall be inserted the words “or the Board”; and
 - (b) after the words “by or on behalf of the Secretary of State” there shall be inserted the words “or by or on behalf of the Board”.
7. In regulation 24(6)(c) after the words “the Secretary of State” there shall be added the words “or, in proceedings concerning tax credits, the Board”.
8. In regulation 29 after the words “to the Secretary of State” there shall be inserted the words “or the Board, as appropriate.”.
9. The following shall be substituted for regulation 33(4)—

“(4) A person in respect of whom a forfeiture rule question arises and

 - (a) the Board, in cases concerning tax credits, or
 - (b) the Secretary of State, in any other case,

shall be authorised to apply for leave to appeal from a Commissioner’s decision on a forfeiture rule question.”

Signed by authority of the Lord Chancellor

17th October 2000

Jane Kennedy,
Parliamentary Secretary
Lord Chancellors Department

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security Commissioners (Procedure) Regulations 1999 (S.I. 1999/1495). The amendments are in consequence of the transfer under the Tax Credits Act 1999 of functions relating to family credit and disability working allowance (now known as working families' tax credit and disabled person's tax credit) from the Department of Social Security to the Treasury and the Board of Inland Revenue.

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£1.75

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under the authority and superintendence of Carol Tullo, Controller of
Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.
E3009 10/2000 556059 19585

ISBN 0-11-018699-0



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