
STATUTORY INSTRUMENTS

2008 No. 636

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 3) Regulations 2008**

Made - - - - 7th March 2008
Laid before Parliament 7th March 2008
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 175(3) of, and paragraphs 6 and 7 of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1) and section 171(3) of, and paragraphs 6 and 7 of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them(3):

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- (1) 1992 c.4. There are amendments to section 175 but none is relevant for present purposes. Relevant amendments to paragraph 6 were made by paragraph 77(8), (9) and (11) of Schedule 7 and Schedule 8 to the [Social Security Act 1998 \(c. 14; "the 1998 Act"\)](#), paragraph 17(a) of Schedule 1, paragraph 35 of Schedule 3, paragraph 9 of Schedule 7, and paragraph 5 of Schedule 9 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2; "the Transfer Act"\)](#), paragraph 78(6)(a) of Schedule 12 to the Welfare Reform and Pensions Act 1999 (c. 30), paragraphs 169 and 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA 2003") and section 147(2) of the Finance Act 2003 (c. 14). Paragraph 7 was amended by section 56(1) of, and paragraph 77(12) of Schedule 7 to, the 1998 Act, paragraph 18 of Schedule 1 and paragraph 36 of Schedule 3 to the Transfer Act, section 76(2) of the [Child Support, Pensions and Social Security Act 2000 \(c. 19; "the 2000 Act"\)](#), paragraph 185 of Schedule 6 to ITEPA 2003, paragraph 13 of Schedule 12 to the Finance Act 2004 (c. 12), and glossed by paragraph 30 of Schedule 24 to the Finance Act 2007 (c. 11).
- (2) 1992 c. 7. Paragraph 6 was amended by paragraph 34 of Schedule 6 to the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671), paragraph 58 of Schedule 3 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506) (NI10) and paragraphs 190 and 204 of Schedule 6 to ITEPA 2003.
- (3) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.