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STATUTORY INSTRUMENTS

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**2009 No. 600**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2009**

*Made - - - - 11th March 2009*  
*Laid before Parliament 11th March 2009*  
*Coming into force in accordance with regulation 1*

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those contained in sections 3(2) and (3) and 175(3), (4) and (5) of, and paragraph 8(1)(q) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992 <sup>M1</sup>, section 113 of the Social Security Administration Act 1992 <sup>M2</sup>, sections 3(2) and (3) and 171(3), (4) and (5) of, and paragraph 8(1)(q) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 <sup>M3</sup>, section 107(1) of the Social Security Administration (Northern Ireland) Act 1992 <sup>M4</sup> and section 133 of the Finance Act 1999 <sup>M5</sup>.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those contained in paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 <sup>M6</sup> and paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 <sup>M7</sup>, and now exercisable by them <sup>M8</sup>.

The Secretary of State and the Department for Social Development <sup>M9</sup> concur in the making of these Regulations.

**Marginal Citations**

- M1** 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c.2; "the Transfer Act"). Section 175(4) and paragraph 8 of Schedule 1 were amended respectively by paragraphs 29(4) and 39 of Schedule 3 to the Transfer Act, and section 175(5) was amended by paragraph 36 of Schedule 1 to the [Social Security \(Incapacity for Work\) Act 1994 \(c.18\)](#). Paragraph 8(1A) of Schedule 1 provides that the "appropriate authority" is the Treasury, except as provided in that paragraph.
- M2** 1992 c. 5. Section 113 was substituted by section 60 of the [Social Security Act 1998 \(c.14\)](#) and amended by paragraph 5 of Schedule 5 to "the Transfer Act" (see footnote (a)), paragraph 7 of Schedule 6 to the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#) and section 9 of, and Part 1 of Schedule 2 to, the [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#).

- M3** 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671; “the Transfer Order”). Section 171(5) was amended by paragraph 36 of Schedule 1 and by Schedule 2 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I.1994/1898 (N.I.12)) and paragraph 8 was amended by paragraph 38 of Schedule 3 to the Transfer Order. Paragraph 8(1A) of Schedule 1 provides that the “appropriate authority” is the Treasury except as provided in that paragraph.
- M4** 1992 c. 8. Section 107 was substituted by article 56 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and amended by paragraph 5 of Schedule 4 to the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 and paragraph 7 of Schedule 6 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (NI)).
- M5** 1999 c. 16.
- M6** 1992 c.4. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c.14), **paragraph 35** of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2) and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1.).
- M7** 1992 c.7. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 58 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I.1998/1506), **paragraph 34** of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Northern Ireland Order 1999 (S.I. 1999/671) and paragraph 204 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003.
- M8** 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(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- M9** The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment No. 3) Regulations 2009, Introductory Text.