
STATUTORY INSTRUMENTS

2010 No. 721

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 4) Regulations 2010**

<i>Made</i>	- - - -	<i>9th March 2010</i>
<i>Laid before Parliament</i>		<i>12th March 2010</i>
<i>Coming into force</i>	- -	<i>6th April 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraphs 6(1) and (2) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(1) and paragraphs 6(1) and (2) 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. Relevant amendments are made by paragraph 77(8) 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).
 - (2) 1992 c.7. Relevant amendments are made by paragraph 58(8) 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.
 - (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(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.