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STATUTORY INSTRUMENTS

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**2011 No. 797**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2011**

<i>Made</i>	- - - -	<i>15th March 2011</i>
<i>Laid before Parliament</i>		<i>17th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

These Regulations are made by the Treasury with the concurrence of the Secretary of State and the Department for Social Development in relation to regulation 7 and to regulation 2 insofar as it relates to the amendments made by regulation 7(1).

The powers exercised by the Treasury are those conferred by sections 3(2), 3(3), 13(1) and 175(4) of, and paragraphs 7B(1) and 7B(2)(d), 8(1)(ia), 8(1)(q) and 8(1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(2), and sections 3(2) and (3), 13(1), 171(4) and (10) of, and paragraphs 7B(1) and (2)(d), 8(1)(ia), 8(1)(q) and 8(1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3) and now exercisable by them.

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- (1) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, S.R. (NI) 1999 No. 481.
  - (2) 1992 c. 4. Section 3 has been amended: the relevant amendment is that made by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”). Section 13(1) was amended by paragraph 14 of Schedule 3 to the Transfer Act and S.I. 2009/593. Section 175(4) was amended by paragraph 29 of Schedule 3 to the Transfer Act. Paragraph 7B of Schedule 1 was inserted by section 57 of the Social Security Act 1998 (c. 14). Relevant amendments were made by paragraph 38 of Schedule 3, and paragraph 7 of Schedule 9, to the Transfer Act and paragraphs 169 and 185(e) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Paragraph 8(1)(ia) of Schedule 1 was inserted by paragraph 77 of Schedule 7 to the Social Security Act 1998 and amended by section 74(5) of the Child Support, Pensions and Social Security Act 2000 (c. 19). Paragraph 8(1A) of Schedule 1 was inserted by paragraph 39 of Schedule 3 to the Transfer Act. Paragraph 7B of Schedule 1 refers to contributions paid to the Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 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.
  - (3) 1992 c. 7. Section 3 has been amended: the relevant amendment is that made by paragraph 4 of Schedule 3 to S.I. 1999/671. Section 13 was amended by paragraph 15 of Schedule 3 to S.I. 1999/671 and article 3 of S.I. 2009/593. Section 171(10) was substituted by, and paragraph 8(1A) of Schedule 1 was inserted by, paragraphs 28 and 38 respectively of Schedule 3 to S.I. 1999/671. Paragraph 7B of Schedule 1 was inserted by article 54 of S.I. 1998/1506 (N.I.10) and amended by paragraph 37 of Schedule 3 to S.I. 1999/671. Paragraph 8(1)(ia) of Schedule 1 was inserted by paragraph 58 of Schedule 6 to S.I. 1998/1506 (N.I. 10) and amended by section 78(5) of the Child Support, Pensions and Social Security Act 2000. Paragraph 7B of Schedule 1 refers to contributions paid to the Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. 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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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