
STATUTORY INSTRUMENTS

2012 No. 821

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 3) Regulations 2012**

<i>Made</i>	- - - -	<i>14th March 2012</i>
<i>Laid before Parliament</i>		<i>15th March 2012</i>
<i>Coming into force</i>	- -	<i>6th April 2012</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 175(4) of, and paragraph 6(1) and (2) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992 ^{M1} and section 171(4) and (10) of, and paragraph 6(1) and (2) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ^{M2} and now exercisable by them ^{M3}:

Marginal Citations

- M1** 1992 c.4. Section 175(4) was amended by paragraph 29 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#) (“the Transfer Act”). Paragraph 6(1) and (2) was amended by paragraph 77 of Schedule 7 to the [Social Security Act 1998 \(c.14\)](#). Sub-paragraph (1) was amended by paragraph 35 of the Transfer Act so that the power to make regulations became exercisable by the Inland Revenue; and by paragraph 185 of Schedule 6 to the [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#) (“ITEPA”).
- M2** 1992 c.7. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#) (“the Transfer Order”). Paragraph 6(1) and (2) was amended by paragraph 58(8) and (9) of Schedule 6 to the [Social Security \(Northern Ireland\) Order 1998 \(S.I. 1998/1506 \(N.I. 10\)\)](#). Sub-paragraph (1) was amended by paragraph 34 of Schedule 3 to the Transfer Order 1999 so that the power to make regulations became exercisable by the Inland Revenue; and by paragraph 204 of Schedule 6 to ITEPA.
- M3** The functions of the Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the [Commissioners for Revenue and Customs Act 2005 \(c.11\)](#) (“CRCA”). Section 50(1) of CRCA provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) (Amendment No. 3) Regulations 2012, Introductory Text.