STATUTORY INSTRUMENTS

2013 No. 1907

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No.3) Regulations 2013

Made - - - - 30th July 2013
Laid before Parliament 31st July 2013
Coming into force - - 1st September 2013

The Treasury make the following Regulations in exercise of the powers conferred by sections 3(2), (3) and 4(6) of the Social Security Contributions and Benefits Act 1992(1) and sections 3(2), (3) and 4(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them.

The Secretary of State and the Department for Social Development(3) concur with the making of these Regulations.

^{(1) 1992} c.4. Section 3(2) was amended, and the power to make regulations under it transferred to the Treasury (with the concurrence of the Secretary of State), by paragraph 3 of Schedule 3 to the Social Security (Transfer of Functions, etc) Act 1999 (c.2) ("the Transfer Act"). Section 4(6) was last substituted by section 74(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19) ("the 2000 Act") and amended by paragraph 172(4) of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA 2003"). The power of the Treasury to make regulations under section 4, with the concurrence of the Secretary of State, was inserted by paragraph 3 of Schedule 3 to the Transfer Act.

^{(2) 1992} c.7. Section 3(2) was amended, and the power to make regulations under it transferred to the Treasury (with the concurrence of the Department of Health and Social Services for Northern Ireland), 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 4(6) was last substituted by section 78(3) of the 2000 Act and amended by paragraph 193(4) of Part 2 of Schedule 6 to ITEPA 2003. The power of the Treasury to make regulations, with the concurrence of the Department of Health and Social Services for Northern Ireland, was inserted by paragraph 4 of Schedule 3 to the Transfer Order.

⁽³⁾ 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. (NI) 1999 No 481).