
STATUTORY INSTRUMENTS

2013 No. 622

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment and Application of Schedule 38
to the Finance Act 2012) Regulations 2013**

Made - - - - *at 2.30 p.m. on 14th*
March 2013
Laid before Parliament *15th March 2013*
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 with the concurrence of the Secretary of State and the Department for Social Development⁽¹⁾ in relation to regulations 33, 39, 40 and 42 and to regulation 2 in so far as it relates to regulations 33, 39, 40 and 42.

The powers exercised by the Treasury are those conferred by sections 1(6), 3(2) and (3), 10(9), 12(6), 13(1) and (7), 19(1) and (5A), and 175(3) and (4) of, and paragraph 7B(5A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992⁽²⁾ and sections 1(6), 3(2) and (3), 10(9), 12(6), 13(1) and (7), 19(1) and (5A) and 171(3), (4) and (10) of, and paragraph 7B(5A) 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 the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (NI) 1999 No. 481).
- (2) 1992 c. 4. Section 1(6) was amended by paragraph 56 of Schedule 7 to the Social Security Act 1998 (c. 14). The power to make regulations under section 1(6) was transferred to the Treasury by paragraph 1 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act"). Section 3 has been amended. The relevant amendment is that made by paragraph 3 of Schedule 3 to the Transfer Act. Section 10 was substituted by section 74(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19) ("the 2000 Act") and subsection (9) was amended by paragraph 174 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA 2003"). Section 12(6) was amended by paragraph 13 of Schedule 3 to the Transfer Act so that the power to make regulations became exercisable by the Treasury. Sections 13(1) and (7) were amended, and the power to make regulations under them transferred to the Treasury, by paragraphs 14(2) and (4) of Schedule 3 to the Transfer Act. Section 19(1) was amended by paragraph 5(2) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) ("the Contributions Act"), and subsection (5A) was inserted by paragraph 19(2) of Schedule 3 to the Transfer Act. Section 175(4) was amended by paragraph 29 of Schedule 3 to the Transfer Act. Paragraph 7B(5A) of Schedule 1 was inserted by section 76 of the 2000 Act. Paragraph 54 of Schedule 38 to the Finance Act 2012 (c. 14: "FA 2012") makes consequential provision in respect of paragraph 7B(5A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992.
- (3) 1992 c. 7. Section 1(6) was amended by paragraph 38(3) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)). The power to make regulations under section 1(6) was transferred to the Treasury by paragraph 2 of Schedule 3 to Social Security (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order"). Section 3 has been amended. The relevant amendment is that made by paragraph 4 of Schedule 3 to the Transfer Order. Section 10 was substituted by section 78(2) of the 2000 Act and subsection (9) was amended by paragraph 195 of Schedule 6 to ITEPA 2003. Section 12(6) was amended by paragraph 14 of Schedule 3 to the Transfer Order so that the

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The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by section 175(4) of, and paragraph 6(1) and (2) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(4) 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(5) and now exercisable by them(6).

power to make regulations became exercisable by the Treasury. Sections 13(1) and (7) were amended, and the power to make regulations under them transferred to the Treasury, by paragraphs 15(2) and (4) of Schedule 3 to the Transfer Order. Section 19(1) was amended by paragraph 24(2) of Schedule 1 to the Contributions Act and subsection (5A) was inserted by paragraph 19(2) of Schedule 3 to the Transfer Order. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order. Paragraph 7B(5A) of Schedule 1 was inserted by section 80(4) of the 2000 Act. Paragraph 55 of Schedule 38 to the FA 2012 makes consequential provision in respect of paragraph 7B(5A) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

- (4) Paragraph 6(1) and (2) was amended by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c. 14). Paragraph 6(1) was amended by paragraph 35 of Schedule 3 to the Transfer Act (so that the power to make regulations became exercisable by the Inland Revenue) and by paragraph 185 of Schedule 6 to ITEPA 2003.
- (5) 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)). Paragraph 6(1) was amended by paragraph 34 of Schedule 3 to the Transfer Order (so that the power to make regulations became exercisable by the Inland Revenue) and by paragraph 204 of Schedule 6 to ITEPA 2003.
- (6) 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). Section 50(1) of that Act 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.