
STATUTORY INSTRUMENTS

2014 No. 608

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>13th March 2014</i>
<i>Laid before Parliament</i>		<i>13th March 2014</i>
<i>Coming into force</i>	- -	<i>6th April 2014</i>

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 regulation 4 and to regulation 2 in so far as it relates to regulation 4.

The powers exercised by the Treasury are those conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992⁽²⁾ and section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽³⁾ and now exercisable by them.

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⁽⁵⁾ and by section 171⁽⁶⁾ of, and paragraph 6(1) and (2) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁷⁾ and now exercisable by them⁽⁸⁾.

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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 ("the 1992 Act"). Section 3(2) of the 1992 Act was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the Transfer Act").
 - (3) 1992 c. 7 (N.I.) ("the Northern Ireland Act"). Section 3(2) of the Northern Ireland Act was amended, and the power to make regulations under it transferred to the Treasury, by S.I. 1999/671 ("the Transfer Order").
 - (4) Section 175 has been amended by paragraph 29 of Schedule 3 to the Transfer Act.
 - (5) 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 be 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 2003").
 - (6) Section 171 has been relevantly amended by S.I. 1993/1579, 1994/1898 and 1999/671.
 - (7) 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. 1998/1056 (N.I. 10)). Paragraph 6(1) was amended by paragraph 34 of Schedule 3 to the Transfer Order.
 - (8) 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.