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STATUTORY INSTRUMENTS

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**2020 No. 1220**

**SOCIAL SECURITY**

**The Social Security Contributions (Intermediaries)  
(Miscellaneous Amendments) Regulations 2020**

*Made - - - - 5th November 2020*  
*Laid before Parliament 6th November 2020*  
*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.

The powers exercised by the Treasury are those conferred by sections 4A(1), (3) and (4) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and sections 4A(1), (3) and (4) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by paragraph 6(1) and (2)(3) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 and paragraph 6(1) and (2)(4) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and now exercisable by them<sup>(5)</sup>.

The Secretary of State and the Department for Communities<sup>(6)</sup> concur in the making of regulations 1, 2, 4 and 5.

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- (1) 1992 c. 4; section 4A was inserted by section 75 of the Welfare Reform and Pensions Act 1999 (c. 30). Subsection (1) was amended by S.I. 2003/1874. Subsections (3) and (4) were amended by S.I. 2007/2071 and subsection (3) was also amended by paragraph 289 of Schedule 1 to the Income Tax Act 2007 (c. 3). Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
  - (2) 1992 c. 7; section 4A was inserted by section 76 of the Welfare Reform and Pensions Act 1999. Subsection (1) was amended by S.I. 2003/1884. Subsections (3) and (4) were amended by S.I. 2007/2072 and subsection (3) was also amended by paragraph 292 of Schedule 1 to the Income Tax Act 2007. Section 171(10) was amended by S.I. 1999/671.
  - (3) Paragraph 6(1) was amended by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and paragraph 185(a) and (b) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Paragraph 6(2) was amended by paragraph 77(9) of Schedule 7 to the Social Security Act 1998.
  - (4) Paragraph 6(1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), paragraph 34(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and paragraph 204(a) and (b) of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003. Paragraph 6(2) was amended by paragraph 58(9) of Schedule 6 to S.I. 1998/1506 (N.I. 10).
  - (5) The functions of the Commissioners of 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 insofar as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.
  - (6) The functions of the Department of Health and Social Services 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. 1999 No. 481). The Department

