
STATUTORY INSTRUMENTS

2020 No. 238

SOCIAL SECURITY

The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2020

<i>Made</i>	- - - -	<i>12th March 2020</i>
<i>Laid before Parliament</i>		<i>13th March 2020</i>
<i>Coming into force</i>	- -	<i>6th April 2020</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 9(1), 11, 13 and 25(3) and (5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999⁽¹⁾, and now exercisable by them⁽²⁾.

The Lord Chancellor⁽³⁾ concurs in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

The Scottish Ministers⁽⁴⁾ concur in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

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- (1) 1999 c. 2 ("the 1999 Act"). Section 11 was amended by section 9(4) of the Employment Act 2002 (c. 22), paragraph 47 of Schedule 1 to the Work and Families Act 2006 (c. 18), paragraph 46 of Schedule 7 to the Children and Families Act 2014 (c. 6), paragraph 31 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24), and S.I. 2009/56. Section 13 was amended by S.I. 2009/56 and 2009/777.
- (2) Section 27 of the 1999 Act defines "the Board" as meaning the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act (c. 11) ("the 2005 Act"). Section 50(1) of the 2005 Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) The Secretary of State for Justice has oversight of all Ministry of Justice business. Their specific responsibilities include the functions of the Lord Chancellor. Since 9th May 2007, the two roles of Secretary of State for Justice and Lord Chancellor have been carried out by one person with the office-holder holding both titles.
- (4) The functions of the Lord Advocate under section 13(1) of the 1999 Act were transferred to the Secretary of State by Article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678) with effect from 19th May 1999. Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by Article 3 of, and paragraph 22 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), and were transferred to the Scottish Ministers, by Article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

Changes to legislation:

There are currently no known outstanding effects for the The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2020, Introductory Text.