
STATUTORY INSTRUMENTS

2020 No. 239

SOCIAL SECURITY

**The Social Security (Contributions)
(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>

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs. The Secretary of State concurs in the making of Regulation 2(2).

The powers exercised by the Treasury are those conferred by sections 3(2) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(1).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs(2) are those conferred by section 175(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992.

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- (1) 1992 c.4 ("the 1992 Act"). Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the 1999 Act"). Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the 1999 Act. Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the 1999 Act, and paragraph 185 of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
- (2) 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 2005 (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.