
STATUTORY INSTRUMENTS

2023 No. 308

SOCIAL SECURITY

**The Social Security (Contributions)
(Amendment No. 2) Regulations 2023**

Made - - - - *at 10.35 a.m. on*
13th March 2023

Laid before Parliament *14th March 2023*

Coming into force in accordance with regulation 1

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 6(1) and (2) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(1) and paragraph 6(1) and 6(2) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them(3).

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- (1) 1992 c. 4; 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 (c. 2) 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.
- (2) 1992 c. 7; 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 (N.I. 10).
- (3) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His 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 it is appropriate in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for His Majesty's Revenue and Customs.