

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Administration Act 1992 (c. 5). (See end of Document for details)

SCHEDULES

SCHEDULE 1

TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

Extent Information

E1 [Sch. 1](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(a\)](#)

Social Security Administration Act 1992 (c. 5)

- 21 (1) Section 116 of the Social Security Administration Act 1992 (legal proceedings) is amended as follows.
- (2) In subsection (1), for “under this Act or” there is substituted “under any provision of this Act other than section 114 or under any provision of”.
- (3) After subsection (5) there is inserted—
- “(5A) Any person authorised by the Inland Revenue may conduct any proceedings under section 114 above before a magistrates’ court although not a barrister or solicitor; and in relation to proceedings for an offence under that section, the references in subsections (2)(a) and (3)(a) to the Secretary of State shall have effect as references to the Inland Revenue.”
- (4) In subsection (7), for “to (5)” there is substituted “to (5A)”.

Commencement Information

II [Sch. 1 para. 21](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 21](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 22 In section 119 of the Social Security Administration Act 1992 (recovery of unpaid contributions on prosecution), for “Secretary of State” there is substituted “Inland Revenue”.

Commencement Information

I2 [Sch. 1 para. 22](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 22](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 23 In section 120(6) of the Social Security Administration Act 1992 (recovery on proof of previous offences), for “Secretary of State” there is substituted “Inland Revenue”.

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Commencement Information

- I3** Sch. 1 para. 23 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 23 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 24 In section 121(5) of the Social Security Administration Act 1992 (recovery of unpaid contributions as a penalty), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

- I4** Sch. 1 para. 24 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 24 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 25 In section 125(1) of the Social Security Administration Act 1992 (regulations as to notification of deaths)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) for “for the purposes of his functions” there is substituted “ or the Inland Revenue, for the purposes of their respective functions ”.

Commencement Information

- I5** Sch. 1 para. 25 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 25 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 26 In section 130(4) of the Social Security Administration Act 1992 (records and information relating to statutory sick pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

Commencement Information

- I6** Sch. 1 para. 26 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 26 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 27 In section 132(3) of the Social Security Administration Act 1992 (records and information relating to statutory maternity pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

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Commencement Information

17 Sch. 1 para. 27 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 27 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

28 (1) Section 162 of the Social Security Administration Act 1992 (payment of contributions into National Insurance Fund, etc.) is amended as follows.

(2) For subsection (4) there is substituted—

“(4) There shall be paid into the National Insurance Fund—

- (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act or paragraph 6 of Schedule 2 to that Act as remains after the deduction by them of any administrative costs attributable to its recovery,
- (b) the amounts apportioned to the Secretary of State under subparagraph (6) of paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that subparagraph, and
- (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.”

(3) In subsection (4A), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

18 Sch. 1 para. 28 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 28 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

29 In section 163 of the Social Security Administration Act 1992 (general financial arrangements)—

- (a) in subsection (1)(d), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) in subsection (2)(h), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

Commencement Information

19 Sch. 1 para. 29 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 29 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

30 (1) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.

(2) For subsection (1) there is substituted—

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- “(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or out of money provided by Parliament into the National Insurance Fund—
- (a) such payments by way of adjustment as the Secretary of State determines (in accordance with any directions of the Treasury) to be appropriate in consequence of the operation of any enactment or regulations relating to—
 - (i) family credit;
 - (ii) disability working allowance; and
 - (iii) the repayment or offsetting of benefit as defined in section 122 of the Contributions and Benefits Act or other payments; and
 - (b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any enactment or regulations relating to—
 - (i) statutory sick pay; and
 - (ii) statutory maternity pay.”
- (3) In subsection (2), for “by the Secretary of State in accordance with any directions given by the Treasury” there is substituted “ by the appropriate authority ”.
- (4) After subsection (2) there is inserted—
- “(2A) In subsection (2) above “the appropriate authority” means—
- (a) the Secretary of State, in relation to payments falling to be made by him, or
 - (b) the Inland Revenue, in relation to payments falling to be made by them;
- and any determination by the Secretary of State under that subsection must be made in accordance with any directions given by the Treasury.”
- (5) In subsection (3)(a), for “subsection (1)(a) to (d)” there is substituted “ subsection (1) (a) and (b) ”.
- (6) For subsection (5) there is substituted—
- “(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—
- (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 163(2)(a) above, excluding any expenses which the Treasury may direct, or any enactment may require, to be excluded from the Inland Revenue’s estimate under this subsection, and
 - (b) such sums as the Secretary of State may estimate (in accordance with any directions given by the Treasury) to be the amount of the administrative expenses incurred as mentioned in section 163(2) (a) above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.
- (6) The expenses excluded from the estimate under subsection (5)(b) above are—

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- (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to the benefits which by virtue of section 163(2) above are payable out of money provided by Parliament; and
- (b) any other category of expenses which the Treasury may direct, or any enactment may require, to be excluded from the Secretary of State's estimate under subsection (5)(b) above;

but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.”

Commencement Information

I10 Sch. 1 para. 30 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 30 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 31 In section 182C of the Social Security Administration Act 1992 (requirement to apply for national insurance number), after subsection (1) there is inserted—
- “(1A) Regulations under subsection (1) above may require the application to be made to the Secretary of State or to the Inland Revenue.”

Commencement Information

I11 Sch. 1 para. 31 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 31 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 32 In section 191 of the Social Security Administration Act 1992 (general interpretation), after the definition of “industrial injuries benefit” there is inserted—
- ““Inland Revenue” means the Commissioners of Inland Revenue;”.

Commencement Information

I12 Sch. 1 para. 32 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 32 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

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