

SCHEDULES

SCHEDULE 1

Section 1(1).

TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

Social Security Act 1986 (c. 50)

- 1 Section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993), so far as it remains in force by virtue of paragraph 22 of Schedule 6 to the Pension Schemes Act 1993, shall have effect as if—
- (a) in subsection (1), for “Secretary of State” there were substituted “Commissioners of Inland Revenue”,
 - (b) in subsection (2), for “Secretary of State” and “he” there were substituted respectively “Commissioners of Inland Revenue” and “the Commissioners”,
 - (c) in subsection (8), for “Secretary of State makes”, “he is”, “he may” and “he paid”, in both places where it occurs, there were substituted respectively “Commissioners of Inland Revenue make”, “they are”, “they may” and “they paid”, and
 - (d) in subsection (9), for “he makes”, “he is”, in both places where it occurs, “does”, “he may” and “he paid” there were substituted respectively “the Commissioners of Inland Revenue make”, “they are”, “do”, “they may” and “they paid”.
- 2 In section 85 of the Social Security Act 1986 (financial provision)—
- (a) subsection (3)(b), so far as it remains in force as mentioned in paragraph 1 above, shall have effect as if the reference to the Secretary of State were a reference to the Board, and
 - (b) subsections (5) and (6) shall have effect in relation to sums recovered by the Board under section 7 of that Act as if the reference in subsection (5) to the Secretary of State included a reference to the Board.

Income and Corporation Taxes Act 1988 (c. 1)

- 3 In section 638 of the Income and Corporation Taxes Act 1988 (other restrictions on approval of personal pension schemes), in subsection (6)(c) for “Secretary of State” there is substituted “Board”.
- 4 (1) Section 649 of the Income and Corporation Taxes Act 1988 (minimum contributions under section 43 of the Pension Schemes Act 1993) is amended as follows.
- (2) In subsection (1), for “Secretary of State pays” there is substituted “Board pay”.
 - (3) In subsection (3), for “Secretary of State” there is substituted “Board”.
 - (4) In subsection (4), paragraphs (a) and (b) are omitted.

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(5) For subsection (5) there is substituted—

“(5) The Board shall pay into the National Insurance Fund out of money provided by Parliament the amount of any increase attributable to this section in the sums paid out of that Fund under the Pension Schemes Act 1993.”

(6) In subsection (6)(a), for “references to the Secretary of State” there is substituted “in subsections (1) and (3) references to the Board”.

Social Security Contributions and Benefits Act 1992 (c. 4)

5 (1) Section 1 of the Social Security Contributions and Benefits Act 1992 (outline of contributory system) is amended as follows.

(2) In subsection (1), for “Secretary of State” there is substituted “Inland Revenue”.

(3) In subsection (4)(b), the words from “where under that section” to the end are omitted.

6 In section 17 of the Social Security Contributions and Benefits Act 1992 (exceptions, deferment and incidental matters relating to Class 4 contributions), the following provisions are omitted—

(a) in subsection (1), the words from “and may certify” to the end, and

(b) in subsection (4), the words “the Secretary of State and”.

7 In section 18 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under regulations), in subsection (2), for the words from the beginning to “so payable” there is substituted “In relation to Class 4 contributions payable by virtue of regulations under this section”.

8 In section 61A of the Social Security Contributions and Benefits Act 1992 (contributions paid in error), in subsections (2)(b) and (4)(b), for “Secretary of State is” there is substituted “Inland Revenue are”.

9 In section 151 of the Social Security Contributions and Benefits Act 1992 (employer’s liability for statutory sick pay), in subsection (6), for “Secretary of State” there is substituted “Commissioners of Inland Revenue” and after that subsection there is inserted—

“(7) Regulations under subsection (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”

10 In section 161(3) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to Crown employment), after “prescribed” there is inserted “by regulations made by the Secretary of State with the concurrence of the Treasury”.

11 In section 162(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to special classes of person), after “may” there is inserted “with the concurrence of the Treasury”.

12 (1) Section 164 of the Social Security Contributions and Benefits Act 1992 (statutory maternity pay: entitlement and liability to pay) is amended as follows.

(2) In subsection (9)(b), for “of his” there is substituted “of the Commissioners of Inland Revenue”.

(3) After subsection (10) there is inserted—

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- “(11) Any regulations under subsection (9) above which are made by virtue of paragraph (b) of that subsection must be made with the concurrence of the Commissioners of Inland Revenue.”
- 13 (1) Section 167 of the Social Security Contributions and Benefits Act 1992 (recovery of amounts paid by way of statutory maternity pay) is amended as follows.
- (2) In subsection (1)(b) and (e), for “by the Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State” there is substituted “by the Commissioners of Inland Revenue”.
- (3) In subsection (4)(b), for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
- 14 In section 170(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XII to special classes of person), after “may” there is inserted “with the concurrence of the Treasury”.
- 15 (1) Section 171 of the Social Security Contributions and Benefits Act 1992 (interpretation of Part XII and supplementary provisions) is amended as follows.
- (2) In subsection (1), in the definition of “employee”, after “regulations” there is inserted “made with the concurrence of the Inland Revenue”.
- (3) After subsection (6) there is inserted—
- “(7) Regulations under any of subsections (2) to (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”
- 16 In paragraph 4 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general provisions as to Class 1 contributions)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “Inland Revenue”, and
- (b) in paragraph (d)—
- (i) for “Secretary of State” there is substituted “Inland Revenue”, and
- (ii) for “he is” there is substituted “they are”.
- 17 In paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax)—
- (a) in sub-paragraph (5), for “The power to make regulations under this paragraph includes power to” there is substituted “The Secretary of State may by regulations made with the concurrence of the Inland Revenue”,
- (b) in sub-paragraph (6), for the words from the beginning to “may” there is substituted “Provision made in regulations under sub-paragraph (5) above may”, and
- (c) in sub-paragraphs (7) and (8)(a), for “by virtue of this paragraph” there is substituted “under sub-paragraph (1) or (5)”.
- 18 (1) Paragraph 7 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (special penalties in the case of certain returns) is amended as follows.
- (2) In sub-paragraph (1), for “paragraph 6” there is substituted “sub-paragraph (1) of paragraph 6” and for “that paragraph” there is substituted “that sub-paragraph”.
- (3) In sub-paragraph (2), for “paragraph 6” there is substituted “paragraph 6(1)”.

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- 19 (1) Paragraph 8 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general regulation-making powers) is amended as follows.
- (2) In sub-paragraph (1)(i), for “Secretary of State is” and “him” there are substituted respectively “Inland Revenue are” and “them”.
- (3) In sub-paragraph (2), for “payment to the Secretary of State” and “recovery by the Secretary of State” there are substituted respectively “payment to the Inland Revenue” and “recovery by the Inland Revenue”.
- (4) In sub-paragraph (3), for “Secretary of State” there is substituted “Inland Revenue”.
- 20 In Schedule 11 to the Social Security Contributions and Benefits Act 1992 (circumstances in which periods of entitlement to statutory sick pay do not arise), after paragraph 1 there is inserted—
- “1A Regulations under paragraph 1 above must be made with the concurrence of the Treasury.”

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)”.
- 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”.
- 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”.
- 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”.
- 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”.
- 26 In section 130(4) of the Social Security Administration Act 1992 (records and information relating to statutory sick pay)—

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- (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)”.
- 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)”.
- 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”.
- 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”.
- 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—
 - “(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

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- (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—
 - (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.”

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- 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.”
- 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;”.

Pension Schemes Act 1993 (c. 48)

- 33 In section 7 of the Pension Schemes Act 1993 (issue of contracting-out and appropriate scheme certificates), in subsections (1) and (6), for “Secretary of State” there is substituted “Inland Revenue”.
- 34 In section 8 of the Pension Schemes Act 1993 (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—
- (a) in subsection (1)(b), for “Secretary of State” there is substituted “Inland Revenue”, and
- (b) in subsection (3)(f), for “Secretary of State” and “he is” there are substituted respectively “Inland Revenue” and “they are”.
- 35 (1) Section 9 of the Pension Schemes Act 1993 (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.
- (2) In subsection (2B)—
- (a) for “Secretary of State” there is substituted “Inland Revenue”, and
- (b) for “is satisfied”, in both places where it occurs, there is substituted “are satisfied”.
- (3) In subsection (3)(aa), for “Secretary of State is” there is substituted “Inland Revenue are”.
- (4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “Inland Revenue may, if they think”.
- 36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected rights under occupational pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 37 (1) Section 11 of the Pension Schemes Act 1993 (election by employer as to employment covered by contracting-out certificate) is amended as follows.
- (2) In subsection (4)—
- (a) for “Secretary of State considers” there is substituted “Inland Revenue consider”, and
- (b) for “he” there is substituted “they”.
- (3) In subsection (5)(d), for “Secretary of State” and “he is” there are substituted respectively “Inland Revenue” and “they are”.
- 38 In section 14(4) of the Pension Schemes Act 1993 (computation of earner’s guaranteed minimum)—
- (a) for “Secretary of State is” there is substituted “Inland Revenue are”,
- (b) for “he”, in each place where it occurs, there is substituted “they”, and

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- (c) in paragraph (a), for “thinks” there is substituted “think”.
- 39 In section 17(7) of the Pension Schemes Act 1993 (supply of information on pensions for widows and widowers), for “Secretary of State” there is substituted “Inland Revenue” and for “he” there is substituted “the Inland Revenue”.
- 40 In section 25(2) of the Pension Schemes Act 1993 (security of minimum pensions and resources of scheme)—
- (a) in paragraph (a), for “Secretary of State is” there is substituted “Inland Revenue are”, and
- (b) in paragraph (b), for “Secretary of State” there is substituted “Inland Revenue”.
- 41 In section 28B(1) of the Pension Schemes Act 1993 (information about interim arrangements of personal pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 42 In section 30(1) of the Pension Schemes Act 1993 (securing liability of scheme for protected rights), for “Secretary of State” there is substituted “Inland Revenue”.
- 43 In section 31(3)(a) of the Pension Schemes Act 1993 (application of resources of pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 44 In section 33A(1) of the Pension Schemes Act 1993 (auditor or actuary to report contravention)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”, and
- (b) for “his” there is substituted “their”.
- 45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation, variation, surrender and refusal of certificates) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (2)(a), for “he has” there is substituted “they have”.
- (4) In subsections (4) and (5), for “he considers” and “he” there are substituted respectively “they consider” and “they”.
- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.
- (2) In subsection (3), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In subsection (5)—
- (a) for “Secretary of State” there is substituted “Inland Revenue”, and
- (b) for “pays”, “he” and “is”, in each place where they occur, there are substituted respectively “pay”, “they” and “are”.
- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment of minimum contributions to personal pension schemes) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (4), for “is” there is substituted “are”.

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- (4) In subsection (5)—
- (a) for “pays” and “is” there are substituted respectively “pay” and “are”, and
 - (b) for “he”, in each place where it occurs, there is substituted “they”.
- (5) In subsection (6)—
- (a) for “pays”, “is” and “does” there are substituted respectively “pay”, “are” and “do”, and
 - (b) for “he”, in each place where it occurs, there is substituted “they”.
- 48 (1) Section 44 of the Pension Schemes Act 1993 (earner’s chosen scheme for purposes of section 43) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (1), for “rejects” there is substituted “reject”.
- (4) In subsection (1A), for “is” there is substituted “are”.
- 49 In section 45(1) of the Pension Schemes Act 1993 (amount of minimum contributions), for “Secretary of State is” there is substituted “Inland Revenue are”.
- 50 In section 45B(2) of the Pension Schemes Act 1993 (money purchase and personal pension schemes: verification of ages), after “Secretary of State”, in both places where it occurs, there is inserted “or the Inland Revenue”.
- 51 (1) Section 50 of the Pension Schemes Act 1993 (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (2), for “has”, in both places where it occurs, and “his” there are substituted respectively “have” and “their”.
- (4) In subsection (3), for “he subsequently approves” there is substituted “they subsequently approve”.
- (5) In subsection (4), for “has” there is substituted “have”.
- 52 In section 53 of the Pension Schemes Act 1993 (supervision of former contracted-out schemes), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 53 In section 54 of the Pension Schemes Act 1993 (supervision of former appropriate personal pension schemes), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 54 In section 56(2) of the Pension Schemes Act 1993 (payment of contributions equivalent premiums on termination of certified status: supplementary provisions), for “Secretary of State” there is substituted “Inland Revenue”.
- 55 In section 57(4) of the Pension Schemes Act 1993 (elections to pay contributions equivalent premiums), for “the Secretary of State considers” and “he” there are substituted respectively “the Inland Revenue consider” and “they”.
- 56 (1) Section 63 of the Pension Schemes Act 1993 (further provisions concerning calculations relating to premiums) is amended as follows.

Status: This is the original version (as it was originally enacted).

- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (3), for “is satisfied”, “he may”, in both places where it occurs, and “he thinks” there are substituted respectively “are satisfied”, “they may” and “they think”.
- (4) In subsection (5), for “he thinks” there is substituted “they think”.
- 57 In section 67(2) of the Pension Schemes Act 1993 (non-payment of contributions equivalent premiums), for “Secretary of State” there is substituted “Inland Revenue”.
- 58 In section 68(5) of the Pension Schemes Act 1993 (treatment of unpaid contributions equivalent premiums), for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”.
- 59 In section 155 of the Pension Schemes Act 1993 (requirement to give information)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
 - (b) after “requires” there is inserted “or they require”.
- 60 In section 156 of the Pension Schemes Act 1993 (information as to guaranteed minimum pensions)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
 - (b) after “him” there is inserted “or, as the case may be, to the Inland Revenue”.
- 61 (1) Section 177 of the Pension Schemes Act 1993 (general financial arrangements) is amended as follows.
- (2) In subsection (1), after “Secretary of State” there is inserted “or the Inland Revenue”.
- (3) In subsection (2)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “Inland Revenue”, and
 - (b) in paragraph (b), for “him” there is substituted “the Secretary of State”.
- (4) In subsection (3), after paragraph (b) there is inserted—
- “(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.”
- (5) In subsection (5)(a), after “Secretary of State” there is inserted “or the Inland Revenue”.
- (6) In subsection (7)(d), for “him” there is substituted “the Inland Revenue”.
- 62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification regulations) is amended as follows.
- (2) In paragraph 2(1) (determination of date of employment), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In paragraph 3 (notice by employer), for “Secretary of State” there is substituted “Inland Revenue”.
- (4) In paragraph 5 (contributions equivalent premiums)—

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- (a) in sub-paragraph (1), for “Secretary of State” and “he” there are substituted respectively “Inland Revenue” and “they”,
 - (b) in sub-paragraph (3)—
 - (i) in paragraph (e), for “Secretary of State is” there is substituted “Inland Revenue are”, and
 - (ii) in paragraph (f), for “Secretary of State” there is substituted “Inland Revenue”, and
 - (c) in sub-paragraphs (3A), (3B)(b), (3C)(c) and (4), for “Secretary of State” there is substituted “Inland Revenue”.
- (5) In paragraph 7(4) (regulations relating to certain public service pension schemes)—
- (a) in paragraph (a), for “by him” there is substituted “by the Inland Revenue”, and
 - (b) in paragraphs (b) and (d), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional provisions and savings), in paragraph 14(3)—
- (a) for “Secretary of State has” there is substituted “Inland Revenue have”,
 - (b) for “he subsequently ascertains” there is substituted “they subsequently ascertain”,
 - (c) in paragraph (a), for “him” and “he”, in both places where it occurs, there are substituted respectively “them” and “they”, and
 - (d) in paragraph (b), for “Secretary of State”, “he” and “him” there are substituted respectively “Inland Revenue”, “they” and “them”.
- Statutory Sick Pay Act 1994 (c. 2)*
- 64 In section 5(3) of the Statutory Sick Pay Act 1994 (financial provisions), after “Minister of the Crown” there is inserted “or the Commissioners of Inland Revenue”.
- Jobseekers Act 1995 (c. 18)*
- 65 (1) Section 27 of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers) is amended as follows.
- (2) In subsection (5)(b), for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
 - (3) In subsection (6)—
 - (a) in paragraph (d), for “Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State” there is substituted “Commissioners of Inland Revenue”, and
 - (b) in paragraph (f), for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
 - (4) In subsection (7)(b), for “Secretary of State” there is substituted “Commissioners of Inland Revenue”.
- 66 (1) Section 38 of the Jobseekers Act 1995 (general financial arrangements) is amended as follows.

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- (2) In subsection (1)(b), after “Secretary of State” there is inserted “or the Commissioners of Inland Revenue”.
- (3) In subsection (5), for “him” there is substituted “the Commissioners of Inland Revenue”.
- (4) In subsection (7)—
 - (a) for “Secretary of State” there is substituted “relevant authority”, and
 - (b) for “he considers”, in both places where it occurs, there is substituted “the authority consider”.
- (5) In subsection (8), for “Secretary of State” there is substituted “relevant authority”.
- (6) After subsection (8) there is inserted—
 - “(9) In subsections (7) and (8) “the relevant authority” means—
 - (a) the Secretary of State, in relation to any estimate or payment to be made by him, or
 - (b) the Commissioners of Inland Revenue, in relation to any estimate or payment to be made by them.”

Pensions Act 1995 (c. 26)

- 67 In section 107(1) of the Pensions Act 1995 (disclosure for facilitating discharge of functions by other supervisory authorities), in the Table, in the entry relating to the Commissioners of Inland Revenue or their officers, in the second column at the end there is inserted “or Part III of the Pension Schemes Act 1993”.
- 68 In section 108(1) of the Pensions Act 1995 (other permitted disclosures), after “Secretary of State” there is inserted—
 - “(aa) the Commissioners of Inland Revenue or their officers,”.