

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 Contributions and Benefits Act 1992 (c. 4). (See end of Document for details)

SCHEDULES

SCHEDULE 3

TRANSFER OF OTHER FUNCTIONS TO TREASURY OR BOARD

Extent Information

E1 Sch. 3 extends to Northern Ireland for certain purposes see s. 28(5)(b)

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

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

(2) In subsection (3)(b), for “Secretary of State” there is substituted “ Treasury ”.

(3) After subsection (6) there is inserted—

“(7) Regulations under subsection (6) above shall be made by the Treasury.”

F12

Textual Amendments

F1 Sch. 3 para. 2 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

- 3
- In section 3 of the Social Security Contributions and Benefits Act 1992 (“earnings” and “earner”), at the end of subsection (2) there is inserted “ by regulations made by the Treasury with the concurrence of the Secretary of State ”.
- 4
- In section 4 of the Social Security Contributions and Benefits Act 1992 (payments treated as remuneration and earnings), after subsection (6) there is inserted—

“(7) Regulations under this section shall be made by the Treasury with the concurrence of the Secretary of State.”

F25

Textual Amendments

F2 Sch. 3 para. 5 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

F36

Textual Amendments

F3 Sch. 3 para. 6 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

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7 (1) Section 7 of the Social Security Contributions and Benefits Act 1992 (definition of “secondary contributor”) is amended as follows.

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

(3) After that subsection there is inserted—

“(3) Regulations under any provision of this section shall be made by the Treasury.”

F⁴₈

Textual Amendments

F4 Sch. 3 para. 8 repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VI**; S.I. 1999/3420, **art. 4**

F⁵₉

Textual Amendments

F5 Sch. 3 para. 9 repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VI**; S.I. 1999/3420, **art. 4**

F⁶₁₀

Textual Amendments

F6 Sch. 3 para. 10 repealed (28.7.2000 with effect ion relation to tax year beginning with 6.4.2000 and subsequent tax years) by 2000 c. 19, s. 85, **Sch. 9 Pt. VIII** (1) Note 1 (with s. 83(6))

11 In section 10A(7) of the Social Security Contributions and Benefits Act 1992 (Class 1B contributions), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

F⁷₁₂

Textual Amendments

F7 Sch. 3 para. 12 omitted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by virtue of **National Insurance Contributions Act 2015 (c. 5)**, **Sch. 1 para. 26**

13 In section 12 of the Social Security Contributions and Benefits Act 1992 (late paid Class 2 contributions), in subsections (4) and (6), for “Secretary of State” there is substituted “ Treasury ”.

14 (1) Section 13 of the Social Security Contributions and Benefits Act 1992 (Class 3 contributions) is amended as follows.

(2) In subsection (1), for “Regulations shall” there is substituted “ The Treasury shall by regulations ”.

(3) In subsection (3), for “Regulations may” there is substituted “ The Secretary of State may by regulations ”.

(4) In subsection (7), for “Secretary of State” there is substituted “ Treasury ”.

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- 15 In section 14 of the Social Security Contributions and Benefits Act 1992 (restriction on right to pay Class 3 contributions), after subsection (4) there is inserted—

“(5) Regulations under subsection (1) or (2) above shall be made by the Treasury.”

- 16 F8

Textual Amendments

F8 Sch. 3 para. 16 repealed (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2

- 17 (1) Section 17 of the Social Security Contributions and Benefits Act 1992 (exceptions, deferment and incidental matters relating to Class 4 contributions) is amended as follows.

(2) In subsection (1), for the words from the beginning to “Inland Revenue” there is substituted “ The Inland Revenue may by regulations ”.

(3) In subsections (3) and (4), for “Regulations may” there is substituted “ The Inland Revenue may by regulations ”.

(4) Subsection (6) shall cease to have effect.

- 18 (1) Section 18 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under regulations) is amended as follows.

(2) In subsection (1), for “Provision may be made by regulations” there is substituted “ The Inland Revenue may by regulations make provision ”.

(3) In subsection (2), for “regulations may” there is substituted “ regulations made by the Inland Revenue may ”.

- 19 (1) Section 19 of the Social Security Contributions and Benefits Act 1992 (general power to regulate liability for contributions) is amended as follows.

(2) After subsection (5) there is inserted—

“(5A) Regulations under any of subsections (1) to (5) above shall be made by the Treasury.”

(3) In subsection (6), for “Regulations may” there is substituted “ The Secretary of State may by regulations ”.

- 20 In section 19A of the Social Security Contributions and Benefits Act 1992 (Class 1, 1A or 1B contributions paid in error), after subsection (2) there is inserted—

“(3) Regulations under subsection (2) above shall be made by the Treasury.”

- 21 (1) Section 112 of the Social Security Contributions and Benefits Act 1992 (certain sums to be earnings) is amended as follows.

(2) In subsection (1), for “Regulations may” there is substituted “ The Treasury may by regulations made with the concurrence of the Secretary of State ”.

(3) After subsection (2) there is inserted—

“(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Secretary of State.”

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- 22 (1) Section 116 of the Social Security Contributions and Benefits Act 1992 (application of that Act and the Social Security Administration Act 1992 to Her Majesty's forces) is amended as follows.
- (2) In subsection (2)—
- (a) for "The Secretary of State may" there is substituted " The Treasury may with the concurrence of the Secretary of State ", and
- (b) for "he thinks" there is substituted " the Treasury think ".
- (3) In subsection (3), after "prescribed" there is inserted " by regulations made by the Treasury with the concurrence of the Secretary of State ".
- 23 In section 117(1) of the Social Security Contributions and Benefits Act 1992 (application of that Act and the Social Security Administration Act 1992 to mariners, airmen, etc.)—
- (a) for "The Secretary of State may" there is substituted " The Treasury may with the concurrence of the Secretary of State ", and
- (b) for "he thinks" there is substituted " the Treasury think ".
- 24 In section 118 of the Social Security Contributions and Benefits Act 1992 (married women and widows)—
- (a) for "The Secretary of State may" there is substituted " The Treasury may with the concurrence of the Secretary of State ", and
- (b) for "he thinks" there is substituted " the Treasury think ".
- 25 In section 119 of the Social Security Contributions and Benefits Act 1992 (persons outside Great Britain)—
- (a) for "The Secretary of State may" there is substituted " The Treasury may with the concurrence of the Secretary of State ", and
- (b) for "he thinks" there is substituted " the Treasury think ".
- 26 In section 120(1) of the Social Security Contributions and Benefits Act 1992 (continental shelf operations)—
- (a) for "The Secretary of State may" there is substituted " The Treasury may with the concurrence of the Secretary of State ", and
- (b) for "he thinks" there is substituted " the Treasury think ".
- 27 In section 121(1) of the Social Security Contributions and Benefits Act 1992 (treatment of voidable marriages, etc.), after "Regulations", in the first place where it occurs, there is inserted " made by the Treasury with the concurrence of the Secretary of State ".
- 28 In section 122 of the Social Security Contributions and Benefits Act 1992 (interpretation of Parts I to VI and supplementary provisions)—
- (a) in subsection (2), after "Regulations" there is inserted " made by the Treasury with the concurrence of the Secretary of State ", and
- (b) in subsection (3), for "by regulations" there is substituted " by the Treasury by regulations made with the concurrence of the Secretary of State ".
- 29 (1) Section 175 of the Social Security Contributions and Benefits Act 1992 (regulations, orders and schemes) is amended as follows.
- (2) In subsection (1), for "section 145(5) above" there is substituted " subsection (1A) below ".
- (3) After subsection (1) there is inserted—

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“(1A) Subsection (1) above has effect subject to—

- (a) any provision of Part I or VI of this Act providing for regulations or an order to be made by the Treasury or by the Commissioners of Inland Revenue, and
- (b) section 145(5) above.”

(4) In subsection (4), for “Secretary of State” there is substituted “ person making the regulations or order ”.

30 In section 176(3)(a) of the Social Security Contributions and Benefits Act 1992 (statutory instruments subject to affirmative procedure), after “Secretary of State,” there is inserted “ the Treasury or the Commissioners of Inland Revenue, ”.

31 In paragraph 1 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (Class 1 contributions where earner employed in more than one employment), after sub-paragraph (8) there is inserted—

“(8A) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”

32 In paragraph 2 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (earnings not paid at normal intervals), after “Regulations” there is inserted “ made by the Inland Revenue ”.

33 In paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (method of paying Class 1 contributions), after sub-paragraph (5) there is inserted—

“(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”

34 In paragraphs 4, 5 and 5A of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (supplementary provisions relating to contributions of Classes 1, 1A and 1B), after “Regulations” there is inserted “ made by the Inland Revenue ”.

35 (1) Paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax) is amended as follows.

(2) In sub-paragraph (1), for “with the concurrence of” there is substituted “ by ”.

(3) Sub-paragraph (8) is omitted.

36 (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 (6), for “be apportioned between the Inland Revenue and the Secretary of State” there is substituted “ for the purposes of making any payment into the National Insurance Fund be apportioned between income tax and contributions ”.

(3) Sub-paragraph (7) is omitted.

(4) In sub-paragraph (8), for “Sub-paragraphs (6) and (7)” there is substituted “ Sub-paragraph (6) ”.

37 In paragraph 7A(2) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (penalties for fraud or negligence in making contributions return), after “regulations” there is inserted “ made by the Treasury ”.

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38 In paragraph 7B(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (collection of contributions by Secretary of State), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

39 (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), for “Regulations may” there is substituted “ The appropriate authority may by regulations ”.

(3) After sub-paragraph (1) there is inserted—

“(1A) In sub-paragraph (1), “the appropriate authority” means the Treasury, except that, in relation to—

(a) provision made by virtue of paragraph (d) of that sub-paragraph, and

(b) provision made by virtue of paragraph (q) of that sub-paragraph in relation to the matters referred to in paragraph (d),

it means the Secretary of State.”

^{F9}(4)

Textual Amendments

F9 Sch. 3 para. 39(4) repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3429, art. 4

40 In paragraph 9 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (determination of person’s age for purposes of contributions), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

41 In paragraph 11(1) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (sickness payments counting as remuneration), for “Regulations may” there is substituted “ The Treasury may by regulations ”.

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