

**2010 No. 2451**

**SOCIAL SECURITY**

**The Social Security Contributions (Decisions and Appeals)  
(Amendment) Regulations 2010**

<i>Made</i> - - - -	<i>11th October 2010</i>
<i>Laid before Parliament</i>	<i>15th October 2010</i>
<i>Coming into force</i> - -	<i>14th November 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 9, 11, 13 and 25(3) of the Social Security (Transfer of Functions, etc) Act 1999(a), and Articles 8, 10, 12 and 23(5) of the Social Security (Transfer of Functions, etc) (Northern Ireland) Order 1999(b) and now vested in them(c).

The Lord Chancellor concurs in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security (Transfer of Functions, etc) Act 1999 and Article 12 of the Social Security (Transfer of Functions, etc) (Northern Ireland) Order 1999.

The Scottish Ministers(d) concur in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security (Transfer of Functions, etc) Act 1999.

**Citation and commencement**

1. These Regulations may be cited as the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2010 and shall come into force on 14th November 2010.

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- (a) 1999 c.2. Section 11 was amended by the Employment Act 2002 (c.22) sections 9(1) and (4), the Work and Families Act 2006 (c.18) Schedule 1, paragraph 47 and by S.I. 2009/56. Section 13 was amended by S.I. 1999/678, 2009/56 and S.I. 2009/777.
- (b) S.I. 1999/671. Article 10 was amended by S.I. 2002/2836, 2006/1947 and 2009/56. Article 12 was amended by S.I. 2009/56 and 2009/777.
- (c) 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). Section 50(1) of that 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.
- (d) The functions of the Lord Advocate under section 13(1) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, were transferred to the Secretary of State by Article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c.46), by Article 3 of, and paragraph 22 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), and were transferred to the Scottish Ministers by Article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

**Amendment of the Social Security Contributions (Decisions and Appeals) Regulations 1999**

2. In regulations 3(3), 4(1)(a), 11(7) and 12(2)(b) of the Social Security Contributions (Decisions and Appeals) Regulations 1999(a), for “statutory paternity pay” substitute “ordinary statutory paternity pay, additional statutory paternity pay”.

*Mike Eland*  
*Bernadette Kenny*

11th October 2010 Two of the Commissioners for Her Majesty’s Revenue and Customs

The Lord Chancellor and the Scottish Ministers concur in the making of these Regulations as indicated in the preamble

Signed by the authority of the Lord Chancellor

*Jonathan Djanogly*  
Parliamentary Under-Secretary of State  
Ministry of Justice

11th October 2010

*Fergus Ewing*  
A Member of the Scottish Executive

7th October 2010

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(a) S.I. 1999/1027; relevant amending instruments are S.I. 2002/3120, 2009/56 and 2009/777.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 14th November 2010, amend the Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027) (the “principal Regulations”).

Regulations made under Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) as amended by the Work and Families Act 2006 (c.18) made provision for the payment of additional statutory paternity pay in Great Britain. Corresponding provision was made in respect of Northern Ireland by regulations made under Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7) as amended by the Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947 (N.I.16)). As a consequence of the introduction of additional statutory paternity pay, from the date of commencement of the relevant part of the Work and Families Act 2006 and the Work and Families (Northern Ireland) Order 2006, “statutory paternity pay” is to be re-named “ordinary statutory paternity pay”.

These Regulations substitute the references to statutory paternity pay in regulations 3(3), 4(1)(a), 11(7) and 12(2)(b) of the principal Regulations with references to ordinary statutory paternity pay and additional statutory paternity pay.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. An Impact Assessment in respect of the introduction of additional statutory paternity pay has been prepared and is available from the Employment Relations Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or at [www.bis.gov.uk](http://www.bis.gov.uk). Copies have also been placed in the libraries of both Houses of Parliament.

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STATUTORY INSTRUMENTS

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