



Social Security Act 1973

1973 CHAPTER 38

PART IV **U.K.**

MISCELLANEOUS AND GENERAL

Adjudication

84 ^{F1} **U.K.**

Textual Amendments

F1 S. 84 repealed by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\)](#), s. 2, **Sch. 1 Pt. I**

85 ^{F2} **U.K.**

Textual Amendments

F2 S. 85 repealed by [Social Security Pensions Act 1975 \(c. 60\)](#), **Sch. 5** and S.I. 1975/1503 (N.I. 15)

^{F3}**86** **E+W+S**

Textual Amendments

F3 S. 86 repealed (N.I.) by S.I. 1975/1503 (N.I. 15), art. 74(2), **Sch. 6** and repealed wholly (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt. I** (with s. 6(8)); S.I. 1994/86, **art. 2**

*Changes to legislation: There are currently no known outstanding effects
for the Social Security Act 1973, PART IV. (See end of Document for details)*

87^{F4} **U.K.**

Textual Amendments
F4 S. 87 repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1 Pt. I**

Administration, enforcement, etc.

88^{F5} **U.K.**

Textual Amendments
F5 S. 88 repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5** and S.I. 1975/1503 (N.I. 15), **Sch. 6**

[89 ^{F6}**Disclosure of information by Inland Revenue.** **U.K.**

(1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to Inland Revenue shall prevent information obtained in connection with the assessment or collection of income tax under Schedule E from being disclosed to the Secretary of State or the Northern Ireland [^{F7}Ministry]]or to an officer of either of them authorised to receive such information, in connection with the operation of any enactment relating to the calculation or collection of [^{F8}state scheme premiums].

(2) No such obligation as is referred to in subsection (1) above shall prevent information from being disclosed to any member of the Occupational Pensions Board, or an officer of the Board authorised to receive it, in connection with the exercise by the Board of any of their functions.

[^{F9}(2A) No such obligation as is referred to in subsection (1) above shall prevent information from being disclosed to any person whose duty it is to give advice to the Occupational Pensions Board, in so far as the information—

- (a) is required by him solely to enable him to perform that duty adequately; and
- (b) is information which the Occupational Pensions Board have power under any enactment or regulations under any enactment to require any person to provide.]

(3) [^{F10}Subsections (1), (2) and (2A)]above extend only to disclosure by or under the authority of the Inland Revenue; and information which is the subject of disclosure to any person by virtue of either subsection shall not be further disclosed to any other person, except where the further disclosure is made—

- (a) to a person to whom disclosure could by virtue of this section have been made by or under the authority of the Inland Revenue; or
- (b) for the purposes of any proceedings (civil or criminal) in connection with the operation of any enactment relating to the calculation or collection of [^{F8}state scheme premiums];
- (c)^{F11}

or where the further disclosure is made to the trustees or managers of an occupational pension scheme and relates to a member of the scheme and is made with his consent.

*Changes to legislation: There are currently no known outstanding effects
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(4) F12

Textual Amendments

- F6 S. 89 repealed (E.W.S.) (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.III** (with s. 6(8)); S.I. 1994/86, **art. 2** and repealed (N.I.) (7.2.1994) by 1993 c. 49, s. 189, **Sch. 4 Pt.I**; S.R. 1994/17, **art. 2**
- F7 Words substituted by **Social Security (Consequential Provisions) Act 1975 (c. 18)**, **Sch. 2**, para. 58, w.e.f. 6.4.75.
- F8 Words substituted by **Social Security Pensions Act 1975 (c. 60)**, **Sch. 4**, para. 30 w.e.f. 7.8.75.
- F9 S. 89(2A) inserted by **Social Security Act 1985 (c. 53)**, **Sch. 5**, para. 2(a), w.e.f. 1.1.86.
- F10 Words substituted by **Social Security Act 1985 (c. 53)**, **Sch. 5**, para. 2(b), w.e.f. 1.1.86.
- F11 S. 89(3)(c) repealed by **Social Security Pensions Act 1975 (c. 60)**, **Sch. 5**
- F12 S. 89(4) repealed by **Social Security Pensions Act 1975 (c. 60)**, **Sch. 5**

90 F13 **U.K.**

Textual Amendments

- F13 S. 90 repealed by **Social Security (Consequential Provisions) Act 1975 (c. 18)**, **Sch. 1 Pt. I**

91 F14 **U.K.**

Textual Amendments

- F14 Ss. 91, 92(1),(2),(5)–(7) repealed by **Social Security Pensions Act 1975 (c. 60)**, **Sch. 5** and S.I. 1975/1503 (N.I. 15), **Sch. 6**

92 **U.K.**

- (1) F15
- (3) F16
- (5) F15
- (8) F17

Textual Amendments

- F15 Ss. 91, 92(1),(2),(5)–(7) repealed by **Social Security Pensions Act 1975 (c. 60)**, **Sch. 5** and S.I. 1975/1503 (N.I. 15), **Sch. 6**
- F16 S. 92(3)(4) repealed by **Social Security Act 1986 (c. 50)**, **Sch. 11**
- F17 S. 92(8) repealed by **Social Security (Consequential Provisions) Act 1975 (c. 18)**, **Sch. 1 Pt. I**

93 F18 **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Social Security Act 1973, PART IV. (See end of Document for details)

Textual Amendments

F18 S. 93 repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5** and S.I. 1975/1503 (N.I. 15), **Sch. 6**

94 ^{F19} **U.K.**

Textual Amendments

F19 S. 94 repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1 Pt. I**

Northern Ireland

95 Further provisions as to Northern Ireland. U.K.

- (1) Subject to the following provisions of this section, Parts II . . . ^{F20} of this Act, and this Part, extend to Northern Ireland.
- (2) ^{F21}
- (3) The following provisions of this Part of this Act do not extend to Northern Ireland, namely—
 - (a) sections . . . ^{F22} and 98;
 - (b) ^{F21}
 - (c) so much of section 100 and Schedules 27 and 28 as has effect for the amendment and repeal of enactments not extending to Northern Ireland.
- (4) ^{F21}
- (5) ^{F23}

Textual Amendments

F20 Words repealed by S.I. 1975/1503 (N.I. 15), **Sch. 6**

F21 S. 95(2),(3)(b),(4) repealed by S.I. 1975/1503 (N.I. 15), **Sch. 6**

F22 Words repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1** w.e.f. 6.4.75 and S.I. 1975/1503 (N.I. 15)

F23 S. 95(5) repealed by Social Security Amendment Act 1974 (c. 58), **Sch. 2 Pt. I**

Subordinate legislation

96 Orders and regulations (general provisions). U.K.

- (1) Any power under this Act to make [^{F24}regulations or] an order ^{F24} ^{F25F24} . . . shall be exercisable by statutory instrument.
- (2) Except in so far as this Act otherwise provides, any power conferred thereby to make . . . ^{F26}[^{F24}regulations or] an order may be exercised—

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- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
- (b) so as to make, as respects the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or different classes of case or different provision as respects the same case or class of case for different purposes of this Act,
 - (iii) any such provision either unconditionally or subject to any specified condition,

and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes; and any power to make . . . ^{F26}[^{F24}regulations or] an order for the purposes of any one provision of this Act shall be without prejudice to any power to make [^{F24}regulations or] an order for the purposes of any other provision.

- (3) Without prejudice to any specific provision in this Act, any power conferred by this Act to make . . . ^{F26}, [^{F24}regulations or] an order shall include power to make thereby such incidental or supplementary provision as appears to . . . ^{F26}the authority making the [^{F24}regulations or] order . . . ^{F26}to be expedient for the purposes of the . . . ^{F26}[^{F24}regulations or] order.
- (4) Any power conferred by this Act to make . . . ^{F26}an order shall include power to vary or revoke any such . . . ^{F26}order shall include power to vary or revoke any such . . . ^{F26}order by a subsequent . . . ^{F26}order.
- (5) ^{F27}
- (6) Any power conferred on the Secretary of State . . . ^{F28}by any provision of this Act . . . ^{F26}to make any [^{F24}regulations or] order, where the power is not expressed to be exercisable with the consent of the Treasury, shall if the Treasury so direct be exercisable only in conjunction with them.
- (7) ^{F27}

Textual Amendments

- F24** Words in s. 96(1) repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**
Words "regulations or" in s. 96(1)(2)(3)(6) repealed (E.W.S.) (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.III** (with s. 6(8)); S.I. 1994/86, **art. 2**
- F25** Words repealed by S.I. 1975/1503 (N.I. 15), **Sch. 6**
- F26** Words deleted by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1** w.e.f. 6.4.75.
- F27** Ss. 96(5),(7),(8), 97(1),(2) repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1 Pt. I**
- F28** Words repealed by Social Security Amendment Act 1974 (c. 58), **Sch. 2** w.e.f. 17.1.75.

97 Parliamentary control of orders and regulations. U.K.

- (1) ^{F29}

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[^{F30}(3) All [^{F31}regulations and]orders made under this Act by the Secretary of State shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

[^{F31}(4) In the case of any regulations laid before Parliament at a time when Parliament is not sitting, the requirements of section . . . ^{F32}68(2) of this Act shall be deemed to be satisfied as respects either House of Parliament if a copy of the report and the statement referred to in [^{F33}that]]subsection are laid before that House not later than the second day on which the House sits after the laying of the regulations.

Textual Amendments

- F29** Ss. 96(5),(7),(8), 97(1),(2) repealed by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\), Sch. 1 Pt. I](#)
- F30** S. 97(3) substituted by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\), Sch. 2 para. 61](#) w.e.f. 6.4.75.
- F31** S. 97(4) and words in s. 97(3) repealed (E.W.S.) (7.2.1994) by [1993 c. 48, s. 188, Sch. 5 Pt.III](#) (with s. 6(8)); [S.I. 1994/86, art. 2](#)
- F32** Words deleted by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\), Sch. 1](#) w.e.f. 6.4.75.
- F33** Word substituted by [Social Security \(Consequential Provisions\) Act 1975 \(c. 18\), Sch. 2 para. 61](#) w.e.f. 6.4.75.

Modifications etc. (not altering text)

- C1** S. 97(3) amended (E.W.S.) by [Social Security Act 1980 \(c. 30\), s. 4\(2\)](#)

General

98 Financial provisions. **E+W+S**

- (1) ^{F34}There shall be paid out of money provided by Parliament—
- (a) any expenses falling on the Secretary of State or other government department under this Act . . . ^{F35},
- (b) any increase attributable to this Act in the expenses of any Minister of the Crown or government department falling to be paid out of money so provided under any other enactment.
- (2) ^{F36}

Textual Amendments

- F34** Words repealed by [Social Security Amendment Act 1974 \(c. 58\), Sch. 2](#) w.e.f. 17.1.75.
- F35** Words repealed by [Social Security Pensions Act 1979 \(c. 60\), Sch. 5](#), w.e.f. 7.8.75.
- F36** S. 98(2) repealed by [Social Security Pensions Act 1975 \(c. 60\), Sch. 5](#)

99 Interpretation. **U.K.**

- [^{F37}(1) In this Act except where the context otherwise requires—
- [^{F38}“appropriate scheme” shall be construed in accordance with Part I of the Social Security Act 1986;]

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[^{F39}“contracted-out employment” and “contracting-out certificate” shall be construed in accordance with section 30 of the Pensions Act and references to a contracted-out scheme and to contracting-out shall be construed in accordance with section 32 of that Act;]

F40

“earnings” includes any remuneration or profit derived from an employment, and “earner” shall be construed accordingly;

F40

“employment” includes any trade, business, profession, office or vocation and “employed” shall be construed accordingly except in the expression “employed earner”;

F40

[^{F39}“guaranteed minimum pension” has the meaning given in section 26 of the Pensions Act;]

F40

“the Inland Revenue” means the Commissioners of Inland Revenue;

F40

“linked qualifying service” shall be construed in accordance with [^{F41}section 58(2), (2A) and (2B)];

F40

“the Northern Ireland Ministry” means the Ministry of Health and Social Services for Northern Ireland;

“occupational pension scheme” has the meaning given by section 51(3)(a);

F40

[^{F42}“the Pensions Act” means the Social Security Pensions Act 1975;]

[^{F38}“personal pension scheme” has the same meaning as in the Social Security Act 1986;]

“prescribed” means prescribed by regulations;

“public service pension scheme” has the meaning given by section 51(3)(b);

F40

F43

F40

“resources”, in relation to an occupational scheme, shall be construed in accordance with section 59(1) of this Act;

[^{F42}“state scheme premium” means a state scheme premium under Part III of the Pensions Act or under any corresponding provision in force in Northern Ireland;]

“transfer credits” has the meaning given by section 58(1)(a);

F40

(2) Except where the context otherwise requires, references in this Act to any Part of it include references to the Schedules of that Part.

[^{F44F37}(3) Where any provision of this Act refers to regulations and the authority with power to make them is neither specified nor to be implied from the context, the reference is to regulations made by the Secretary of State . . . ^{F45}]

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[^{F44}(4) In any provision of this Act (except section 95(5)) containing a reference to “the appointed day” that expression shall be taken to have whatever meaning may be given by the order under section 101 of this Act which brings that provision into force.]

- ^{F37}(5)
- (6) ^{F46}
- (8) ^{F47}
- (10) ^{F48}
- (11) ^{F49}
- (13) ^{F50}

(15) Any reference in this Act to an enactment shall, except in so far as the context otherwise requires, be construed as a reference to that enactment as amended or extended by or under any enactment including an enactment contained in this Act; and “enactment”, in this Act, includes an enactment of the Parliament of Northern Ireland and any reference in this Act to an enactment of that Parliament shall include a reference to an enactment re-enacting it with or without modification.

[^{F44}(16) Any reference in this Act, in relation to any enactment of the Parliament of the United Kingdom, to the corresponding Northern Ireland Legislation is a reference to, or to any provision of, an Act of the Parliament of Northern Ireland, or any order made under or having the same effect as such an Act, for the time being in force corresponding to that enactment.]

(17) Any reference in section . . . ^{F45F37} . . . , 96, or 97 of this Act to . . . ^{F45} an order ^{F37} . . . , under this Act or any Part thereof shall include a reference to . . . ^{F45} an order ^{F37} . . . , made under any provision of an enactment passed after this Act and directed to be construed as one with this Act or, as the case may be, that Part; but this subsection shall apply only so far as a contrary intention is not expressed in the enactment so passed, and shall be without prejudice to the generality of any such direction.

(18) ^{F51}

Textual Amendments

- F37** S. 99(1)(3) repealed (E.W.S.) (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.III** (with s. 6(8)); S.I. 1994/86, **art. 2**
Words in s. 99(17) repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**
S. 99(5) repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**
- F38** Definition inserted by Social Security Act 1986 (c. 50), **Sch. 10**, para. 8, w.e.f. 1.5.87
- F39** Definition inserted by Social Security Pensions Act 1975 (c. 60), **Sch. 4 para. 31** w.e.f. 21.11.75.
- F40** Definitions repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1**; by Statutory Sick Pay Act 1975 (c. 60), **Sch. 5**; and by Social Security Act 1986 (c. 50), **Sch. 11**
- F41** Words substituted (1.10.89) by Social Security Act 1989 (c. 24), **Sch. 6**, para. 2(2)
- F42** Definition inserted by Social Security Pensions Act 1975 (c. 60), **Sch. 4 para. 31** w.e.f. 21.11.75.
- F43** Definitions repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1**; by Social Security Pensions Act 1975 (c. 60), **Sch. 5**; and by Social Security Act 1986 (c. 50), **Sch. 11**
- F44** S. 99(4)(16) repealed (N.I.) by S.I. 1975/1503 (N.I. 15), art. 74(2), **Sch. 6**
- F45** Words deleted by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1** w.e.f. 6.4.75.

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- F46** S. 99(6),(7) repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5** and S.I. 1975/1503 (N.I. 15)
- F47** S. 99(8)(9) repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), s. 2, **Sch. 1 Pt. I**
- F48** S. 99(10) repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5** and S.I. 1975/1503 (N.I. 15)
- F49** S. 99(11),(12) repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1 Pt. I**
- F50** S. 99(13),(14) repealed by Social Security Pensions Act 1975 (c. 60), **Sch. 5** and S.I. 1975/1503 (N.I. 15)
- F51** S. 99(18) repealed by Supplementary Benefits Act 1976 (c. 71), **Sch. 8 Pt. I**

Modifications etc. (not altering text)

- C2** Definitions repealed (N.I.) by S.I. 1975/1503 (N.I. 15), art. 74(2), **Sch. 6**
- C3** Word “Ministry” to be construed (1.1.74) as “Department” by virtue of Northern Ireland Constitution Act 1973 (c. 36), **Sch. 5 para. 8(1)**

100 Transitional provisions; minor and consequential amendments; repeals. U.K.

- (1) ^{F52}
- (2) Subject to any provision made by or under subsection (1) above—
 - (a) the enactments and Orders specified in Schedule 27 to this Act shall (without prejudice to any other provision of this Act) have effect subject to the amendments there specified, being minor amendments and amendments consequential on the provisions of this Act;
 - (b) the enactments and Orders specified in Schedule 28 to this Act (which include certain spent provisions and other provisions which are no longer required or will cease to be required on the coming into force of the amendments made by Schedule 27) are hereby repealed to the extent specified in the third column of that Schedule.
- (3) Where this Act amends an enactment of the Parliament of Northern Ireland, or an Order made under, or having the same effect as, an enactment of that Parliament, the enactment or Order as amended shall be subject to the ^{M1}Interpretation Act (Northern Ireland) 1954 in the same way as an Act of that Parliament is so subject.
- (4) Section 38 of the ^{M2}Interpretation Act 1889 (effect of repeals) shall have the same operation in relation to any repeal by this Act of an enactment of the Parliament of Northern Ireland (or of any provision of an Order made under an enactment of that Parliament) as it has in relation to the repeal of an Act of the Parliament of the United Kingdom, references in that section of the Act of 1889 to Acts and enactments being construed accordingly.

Textual Amendments

- F52** S. 100(1) repealed by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 1 Pt. I**

Modifications etc. (not altering text)

- C4** The text of s. 100(2), Sch. 27 paras. 6, 7, 10, 12, 14, 15, 16, 17, 19, 24, 64, 72, 78, 80, 85, 88, 96, 97, 98, 100, 104, 107, 118, 119, 120, 121, 167, Sch. 28 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- C5** References to the Interpretation Act 1889 to be construed as a reference to ss. 16(1) and 17(2)(a) of the Interpretation Act 1978 (c. 30) by virtue of Interpretation Act 1978 (c. 30), **s. 25(2)**

*Changes to legislation: There are currently no known outstanding effects
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Marginal Citations**M1** [1954 c. 33 \(N.I.\)](#)**M2** [1889 c. 63.](#)**101 Citation and commencement. U.K.**

- (1) This Act may be cited as the Social Security Act 1973.
- (2) This Act shall come into force on such day as the Secretary of State may appoint by order; and—
 - (a) different days may be so appointed for, or for different purposes of, any one or more provisions of this Act (including, in the case of section 100 of this Act, the amendment or repeal of different enactments specified in Schedule 27 or 28 to this Act, or of different provisions of any enactment so specified); and
 - (b) an order under this subsection appointing a day for the coming into force of any provision (whether for all purposes or for particular purposes specified in the order) shall, if that provision contains a reference to “the appointed day”, specify the day (being a day not earlier than the making of the order nor later than the coming into force of the provision) which is to be the appointed day for any purposes for which the provision is brought into force.
- (3) An order under subsection (2) above may make such transitional provision or savings as appear to the Secretary of State to be necessary or expedient in connection with provisions of this Act which are thereby brought (wholly or in part) into force, and may make such adaptations of those provisions or of any provisions of this Act then in force as appear to the Secretary of State to be necessary or expedient in consequence of the partly postponed or postponed operation of any provision of this Act (whether before, on or after the day appointed by the order).
- (4) Any statutory instrument containing an order made under this section shall be laid before Parliament after being made.

Subordinate Legislation Made**P1** [S. 101](#): power exercised by S.Is. 1973/1249, 1973/1433, 1974/164, 1974/823 and 1975/124.

Changes to legislation:

There are currently no known outstanding effects for the Social Security Act 1973, PART IV.