



Social Security Contributions (Transfer of Functions, etc.) Act 1999

CHAPTER 2

SOCIAL SECURITY CONTRIBUTIONS (TRANSFER OF FUNCTIONS, ETC.) ACT 1999

PART I

GENERAL

Transfer of functions

- 1 Transfer to Board of certain functions relating to contributions, etc.
- 2 Transfer of other functions to Treasury or Board.

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- 5 Powers relating to enforcement.
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- 10 Decisions varying or superseding earlier decisions.
- 11 Appeals against decisions of Board.
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Changes to legislation: Social Security Contributions (Transfer of Functions, etc.) Act 1999 is up to date with all changes known to be in force on or before 05 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 13 Regulations with respect to appeals.
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- 21 Property, rights and liabilities.
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- 23 Power to transfer functions by Order in Council.
- 24 Provision for Northern Ireland.
- 25 Orders and regulations.
- 26 Savings, transitional provisions, consequential amendments, repeals and revocations.
- 27 Interpretation.
- 28 Short title, commencement and extent.

SCHEDULES

SCHEDULE 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...)
- 2 In section 85 of the Social Security Act 1986 (financial...)

Income and Corporation Taxes Act 1988 (c. 1)

- 3 In section 638 of the Income and Corporation Taxes Act...
- 4 (1) Section 649 of the Income and Corporation Taxes Act...

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

- 5 (1) Section 1 of the Social Security Contributions and Benefits...
- 6 In section 17 of the Social Security Contributions and Benefits...
- 7 In section 18 of the Social Security Contributions and Benefits...
- 8 In section 61A of the Social Security Contributions and Benefits...
- 9 In section 151 of the Social Security Contributions and Benefits...
- 10 In section 161(3) of the Social Security Contributions and Benefits...
- 11 In section 162(1) of the Social Security Contributions and Benefits...
- 12 (1) Section 164 of the Social Security Contributions and Benefits...
- 13 (1) Section 167 of the Social Security Contributions and Benefits...
- 14 In section 170(1) of the Social Security Contributions and Benefits...
- 15 (1) Section 171 of the Social Security Contributions and Benefits...
- 16 In paragraph 4 of Schedule 1 to the Social Security...

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- 17 In paragraph 6 of Schedule 1 to the Social Security...
- 18 (1) Paragraph 7 of Schedule 1 to the Social Security...
- 19 (1) Paragraph 8 of Schedule 1 to the Social Security...
- 20 In Schedule 11 to the Social Security Contributions and Benefits...

Social Security Administration Act 1992 (c. 5)

- 21 (1) Section 116 of the Social Security Administration Act 1992...
- 22 In section 119 of the Social Security Administration Act 1992...
- 23 In section 120(6) of the Social Security Administration Act 1992...
- 24 In section 121(5) of the Social Security Administration Act 1992...
- 25 In section 125(1) of the Social Security Administration Act 1992...
- 26 In section 130(4) of the Social Security Administration Act 1992...
- 27 In section 132(3) of the Social Security Administration Act 1992...
- 28 (1) Section 162 of the Social Security Administration Act 1992...
- 29 In section 163 of the Social Security Administration Act 1992...
- 30 (1) Section 165 of the Social Security Administration Act 1992...
- 31 In section 182C of the Social Security Administration Act 1992...
- 32 In section 191 of the Social Security Administration Act 1992...

Pension Schemes Act 1993 (c. 48)

- 33 In section 7 of the Pension Schemes Act 1993 (issue...
- 34 In section 8 of the Pension Schemes Act 1993 (meaning...
- 35 (1) Section 9 of the Pension Schemes Act 1993 (requirements...
- 36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected...
- 37 (1) Section 11 of the Pension Schemes Act 1993 (election...
- 38 In section 14(4) of the Pension Schemes Act 1993 (computation...
- 39 In section 17(7) of the Pension Schemes Act 1993 (supply...
- 40 In section 25(2) of the Pension Schemes Act 1993 (security...
- 41 In section 28B(1) of the Pension Schemes Act 1993 (information...
- 42 In section 30(1) of the Pension Schemes Act 1993 (securing...
- 43 In section 31(3)(a) of the Pension Schemes Act 1993 (application...
- 44 In section 33A(1) of the Pension Schemes Act 1993 (auditor...
- 45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation,...
- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced...
- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment...
- 48 (1) Section 44 of the Pension Schemes Act 1993 (earner's...
- 49 In section 45(1) of the Pension Schemes Act 1993 (amount...
- 50 In section 45B(2) of the Pension Schemes Act 1993 (money...
- 51 (1) Section 50 of the Pension Schemes Act 1993 (powers...
- 52 In section 53 of the Pension Schemes Act 1993 (supervision...
- 53 In section 54 of the Pension Schemes Act 1993 (supervision...
- 54 In section 56(2) of the Pension Schemes Act 1993 (payment...
- 55 In section 57(4) of the Pension Schemes Act 1993 (elections...
- 56 (1) Section 63 of the Pension Schemes Act 1993 (further...
- 57 In section 67(2) of the Pension Schemes Act 1993 (non-payment...
- 58 In section 68(5) of the Pension Schemes Act 1993 (treatment...
- 59 In section 155 of the Pension Schemes Act 1993 (requirement...
- 60
- 61 (1) Section 177 of the Pension Schemes Act 1993 (general...
- 62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification...
- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional...

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Statutory Sick Pay Act 1994 (c. 2)

64 In section 5(3) of the Statutory Sick Pay Act 1994...

Jobseekers Act 1995 (c. 18)

65 (1) Section 27 of the Jobseekers Act 1995 (employment of...

66 (1) Section 38 of the Jobseekers Act 1995 (general financial...

Pensions Act 1995 (c. 26)

67 In section 107(1) of the Pensions Act 1995 (disclosure for...

68 In section 108(1) of the Pensions Act 1995 (other permitted...

SCHEDULE 2 — Transfer of functions under subordinate legislation

SCHEDULE 3 — Transfer of other functions to Treasury or Board

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

1 (1) Section 1 of the Social Security Contributions and Benefits...

2

3 In section 3 of the Social Security Contributions and Benefits...

4 In section 4 of the Social Security Contributions and Benefits...

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6

7 (1) Section 7 of the Social Security Contributions and Benefits...

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11 In section 10A(7) of the Social Security Contributions and Benefits...

12 In section 11 of the Social Security Contributions and Benefits...

13 In section 12 of the Social Security Contributions and Benefits...

14 (1) Section 13 of the Social Security Contributions and Benefits...

15 In section 14 of the Social Security Contributions and Benefits...

16 In section 16 of the Social Security Contributions and Benefits...

17 (1) Section 17 of the Social Security Contributions and Benefits...

18 (1) Section 18 of the Social Security Contributions and Benefits...

19 (1) Section 19 of the Social Security Contributions and Benefits...

20 In section 19A of the Social Security Contributions and Benefits...

21 (1) Section 112 of the Social Security Contributions and Benefits...

22 (1) Section 116 of the Social Security Contributions and Benefits...

23 In section 117(1) of the Social Security Contributions and Benefits...

24 In section 118 of the Social Security Contributions and Benefits...

25 In section 119 of the Social Security Contributions and Benefits...

26 In section 120(1) of the Social Security Contributions and Benefits...

27 In section 121(1) of the Social Security Contributions and Benefits...

28 In section 122 of the Social Security Contributions and Benefits...

29 (1) Section 175 of the Social Security Contributions and Benefits...

30 In section 176(3)(a) of the Social Security Contributions and Benefits...

31 In paragraph 1 of Schedule 1 to the Social Security...

32 In paragraph 2 of Schedule 1 to the Social Security...

33 In paragraph 3 of Schedule 1 to the Social Security...

34 In paragraphs 4, 5 and 5A of Schedule 1 to...

35 (1) Paragraph 6 of Schedule 1 to the Social Security...

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- 36 (1) Paragraph 7 of Schedule 1 to the Social Security...
- 37 In paragraph 7A(2) of Schedule 1 to the Social Security...
- 38 In paragraph 7B(1) of Schedule 1 to the Social Security...
- 39 (1) Paragraph 8 of Schedule 1 to the Social Security...
- 40 In paragraph 9 of Schedule 1 to the Social Security...
- 41 In paragraph 11(1) of Schedule 1 to the Social Security...

Social Security Administration Act 1992 (c. 5)

- 42 In section 14(2) of the Social Security Administration Act 1992...
- 43 In section 15 of the Social Security Administration Act 1992...
- 44 (1) Section 141 of the Social Security Administration Act 1992...
- 45 (1) Section 142 of the Social Security Administration Act 1992...
- 46 (1) Section 143 of the Social Security Administration Act 1992...
- 47
- 48 In section 144(1) of the Social Security Administration Act 1992...
- 49 In section 145 of the Social Security Administration Act 1992...
- 50 In section 147 of the Social Security Administration Act 1992...
- 51 (1) Section 161 of the Social Security Administration Act 1992...
- 52 (1) Section 162 of the Social Security Administration Act 1992...
- 53 In section 163(3) of the Social Security Administration Act 1992...
- 54 (1) Section 165 of the Social Security Administration Act 1992...
- 55 (1) Section 166 of the Social Security Administration Act 1992...
- 56 (1) In section 177 of the Social Security Administration Act...
- 57 (1) Section 189 of the Social Security Administration Act 1992...
- 58 In section 190(3)(a) of the Social Security Administration Act 1992...
- 59 (1) Schedule 7 to the Social Security Administration Act 1992...

Social Security Act 1993 (c. 3)

- 60 (1) Section 2 of the Social Security Act 1993 (payments...

Jobseekers Act 1995 (c. 18)

- 61 In section 27(8) of the Jobseekers Act 1995 (employment of...
- 62 In section 35(1) of the Jobseekers Act 1995 (interpretation), in...
- 63 In section 36(4)(a) of the Jobseekers Act 1995 (regulations and...
- 64 (1) Section 38 of the Jobseekers Act 1995 (general financial...

Northern Ireland Act 1998 (c. 47)

- 65 In section 88 of the Northern Ireland Act 1998 (the...

SCHEDULE 4 — Recovery of contributions where income tax recovery provisions not applicable

Interpretation

- 1 In any provision of this Schedule “authorised officer” means an...

Magistrates’ courts

- 2 (1) Any amount which— (a) is due by way of...

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County courts

- 3 (1) Without prejudice to any other remedy, any sum which...

Sheriff courts in Scotland

- 4 (1) In Scotland, any sum which is due by way...

General

- 5 (1) Proceedings may be brought for the recovery of the...

SCHEDULE 5 — Enforcement

- 1 In the Table in section 98 of the Taxes Management...
2
3 After section 110 of the Social Security Administration Act 1992...
4 (1) Section 111 of the Social Security Administration Act 1992...
5 In section 113 of the Social Security Administration Act 1992...
6 Section 114A of the Social Security Administration Act 1992 (which...
7 (1) Section 118 of the Social Security Administration Act 1992...
8 In section 121A of the Social Security Administration Act 1992...
9 In section 121B of the Social Security Administration Act 1992...
10 In section 121C of the Social Security Administration Act 1992...
11 (1) Section 121D of the Social Security Administration Act 1992...
12 In section 162 of the Social Security Administration Act 1992...

SCHEDULE 6 — Information

Supply of information

- 1 In Part VII of the Social Security Administration Act 1992,...
2 (1) Section 122 of the Social Security Administration Act 1992...
3 After section 122 of the Social Security Administration Act 1992...
4 Section 122A of the Social Security Administration Act 1992 (supply...
5 In section 122B(2)(b) of the Social Security Administration Act 1992...
6 In Schedule 4 to the Social Security Administration Act 1992,...
7 (1) Section 158 of the Pension Schemes Act 1993 (disclosure...
8 In section 158A of the Pension Schemes Act 1993 (disclosure...

Unauthorised disclosure of information

- 9 (1) Section 182 of the Finance Act 1989 (disclosure of...

Obtaining information for tax purposes from social security authorities

- 10 (1) Section 110 of the Finance Act 1997 (obtaining by...

SCHEDULE 7 — Decisions and appeals

Taxes Management Act 1970 (c. 9)

- 1 In section 2(1) of the Taxes Management Act 1970 (appointment...
2 In section 46(1) of the Taxes Management Act 1970 (General...
3 In section 46A of the Taxes Management Act 1970 (regulations...

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

- 4 In section 95(5)(c) of the Social Security Contributions and Benefits...
- 5 In section 116(2) of the Social Security Contributions and Benefits...
- 6 In section 117(1) of the Social Security Contributions and Benefits...
- 7 In section 119 of the Social Security Contributions and Benefits...
- 8 In section 120(1) of the Social Security Contributions and Benefits...
- 9 In paragraph 6 of Schedule 1 to the Social Security...
- 10 In paragraph 7 of Schedule 1 to the Social Security...
- 11 In paragraph 8 of Schedule 2 to the Social Security...

Social Security Administration Act 1992 (c. 5)

- 12 In section 117 of the Social Security Administration Act 1992...
- 13 After section 117 of the Social Security Administration Act 1992...
- 14 (1) Section 166 of the Social Security Administration Act 1992...
- 15 (1) Section 179 of the Social Security Administration Act 1992...
- 16 After section 180 of the Social Security Administration Act 1992...

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

- 17 In paragraph 8 of Schedule 2 to the Social Security...

Pension Schemes Act 1993 (c. 48)

- 18 (1) Section 167 of the Pension Schemes Act 1993 (application...
- 19 (1) Section 171 of the Pension Schemes Act 1993 (questions...
- 20 After section 171 of the Pension Schemes Act 1993 there...

Employment Rights Act 1996 (c. 18)

- 21 (1) Section 215 of the Employment Rights Act 1996 (employment...

Social Security Act 1998 (c. 14)

- 22 (1) Section 8 of the Social Security Act 1998 (decisions...
- 23 In section 10 of the Social Security Act 1998 (decisions...
- 24 After section 10 of the Social Security Act 1998 there...
- 25 (1) Section 12 of the Social Security Act 1998 (appeal...
- 26 In section 13 of the Social Security Act 1998 (redetermination...
- 27 In section 14 of the Social Security Act 1998 (appeal...
- 28 In section 16 of the Social Security Act 1998 (procedure),...
- 29 In section 18 of the Social Security Act 1998 (matters...
- 30 In section 19(1) of the Social Security Act 1998 (medical...
- 31 In section 20(1) of the Social Security Act 1998 (medical...
- 32 In section 21 of the Social Security Act 1998 (suspension...
- 33 After section 24 of the Social Security Act 1998 there...
- 34 In section 28 of the Social Security Act 1998 (correction...
- 35 In section 39(1) of the Social Security Act 1998 (interpretation...
- 36 In Schedule 3 to the Social Security Act 1998 (decisions...

SCHEDULE 8 — Savings and transitional provisions

General savings

- 1 (1) In this paragraph— “transfer provision” has the meaning given...

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Documents and forms

- 2 Documents or forms produced for use in connection with any...

Payment of contributions etc. to Secretary of State during transitional period

- 3

Section 51 of Social Security Act 1998

- 4

SCHEDULE 9 — Further consequential amendments

Debtors (Scotland) Act 1987 (c. 18)

- 1 In section 1(5)(f)(iv) (competence of time to pay direction) and...
2 In paragraph 35(dd) of Schedule 5 to the Debtors (Scotland)...

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

- 3 In section 12 of the Social Security Contributions and Benefits...
4 In section 19A(1)(c) of the Social Security Contributions and Benefits...
5 In paragraph 6(4A) of Schedule 1 to the Social Security...
6 (1) Paragraph 7A of Schedule 1 to the Social Security...
7 (1) Paragraph 7B of Schedule 1 to the Social Security...
8 Paragraph 7C of Schedule 1 to the Social Security Contributions...

SCHEDULE 10 — Repeals and revocations

Part I — REPEALS

Part II — REVOCATIONS

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- Pt. 2 modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Pt. 2 modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)
- s. 8(1)(f) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(a\)](#)
- s. 8(1)(g) word substituted by [2023 c. 20 Sch. para. 31\(2\)\(b\)](#)
- s. 8(1)(g) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(c\)](#)
- s. 8(1)(ga) words substituted by [2023 c. 20 Sch. para. 31\(2\)\(d\)](#)
- s. 8(3)(b) words substituted by [2023 c. 20 Sch. para. 31\(3\)](#)
- s. 11(2)(a) words substituted by [2023 c. 20 Sch. para. 32](#)
- s. 14(1)(a)(i) words substituted by [2023 c. 20 Sch. para. 33](#)
- s. 14(3) words substituted by [2023 c. 20 Sch. para. 33](#)