



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

1999 CHAPTER 2

PART I

GENERAL

Exercise by Board of functions transferred to them

3 General functions of Board.

[^{F1}(1) The Commissioners for Her Majesty's Revenue and Customs shall be responsible for the collection and management of contributions.]

(6) In Schedule 2 to the ^{M1}Social Security Contributions and Benefits Act 1992 (levy of Class 4 contributions with income tax) and Schedule 2 to the ^{M2}Social Security Contributions and Benefits (Northern Ireland) Act 1992, paragraph 6(2) (which is superseded by subsection (1) above) shall cease to have effect.

(7) In this section "contributions" includes contributions under Part I of the ^{M3}Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Textual Amendments

F1 S. 3(1) substituted (18.4.2005) for s. 3(1)-(5) by [Commissioners for Revenue and Customs Act 2005](#) (c. 11), ss. 50, 53(1), [Sch. 4 para. 74](#); S.I. 2005/1126, [art. 2\(2\)\(h\)](#)

Commencement Information

I1 S. 3 partly in force; s. 3 not in force at Royal Assent see [s. 28\(3\)](#); [s. 3\(1\)-\(3\)\(a\)-\(b\)\(d\)-\(f\)\(4\)-\(7\)](#) in force at 1.4.1999 by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

Marginal Citations

M1 1992 c. 4.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Exercise by Board of functions transferred to them. (See end of Document for details)

M2 1992 c. 7.

M3 1992 c. 7.

4 Recovery of contributions where income tax recovery provisions not applicable.

The provisions of Schedule 4 shall have effect with respect to the recovery of—

- (a) those Class 1, Class 1A [^{F2}and Class 1B] contributions to which regulations under paragraph 6 [^{F3}or 7BZA] of Schedule 1 to the ^{M4}Social Security Contributions and Benefits Act 1992 [^{F4}or paragraph 6 [^{F3}or 7BZA] of Schedule 1 to the ^{M5}Social Security Contributions and Benefits (Northern Ireland) Act 1992] (power to combine collection of contributions with income tax) do not apply,
- [^{F5}(aa) those Class 2 contributions in relation to which—
 - (i) the regulations mentioned in paragraph (a), and
 - (ii) Part 6 of the Taxes Management Act 1970 (collection and recovery),
 do not apply,]
- (b) ^{F6}
- (c) interest or penalties payable under regulations made under paragraph 7A ^{F7} . . . of Schedule 1 to [^{F8}the Social Security Contributions and Benefits Act 1992 or paragraph 7A ^{F7} . . . of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992][^{F9}, and
- (d) interest or penalties—
 - (i) payable under regulations made under paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits Act 1992 and to which regulations under paragraph 7BZA of that Schedule do not apply, or
 - (ii) payable under regulations made under paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and to which regulations under paragraph 7BZA of that Schedule do not apply.]

Textual Amendments

- F2** Words in s. 4(a) substituted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 24\(a\)](#)
- F3** Words in s. 4(a) inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 11, 13, Sch. 1 para. 5\(2\); S.I. 2004/1943, art. 5\(v\)](#)
- F4** Words in s. 4(a) inserted (11.11.1999) by 1999 c. 30, s. 81, [Sch. 11 para. 31](#)
- F5** S. 4(aa) inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 24\(b\)](#)
- F6** S. 4(b) and preceding word repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 11, 12, 13, Sch. 1 para. 5\(3\), Sch. 2; S.I. 2004/1943, arts. 5\(v\), 6\(a\)](#)
- F7** Words in S. 4(c) repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 11, 12, 13, Sch. 1 para. 5\(4\), Sch. 2; S.I. 2004/1943, arts. 5\(v\), 6\(a\)\(iii\)](#)
- F8** Words in s. 4(c) substituted (11.11.1999) by 1999 c. 30, s. 81, [Sch. 11 para. 31](#)
- F9** S. 4(d) and preceding word inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 11, 13, Sch. 1 para. 5\(4\); S.I. 2004/1943, art. 5\(v\)](#)

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Exercise by Board of functions transferred to them. (See end of Document for details)

Commencement Information

I2 S. 4 wholly in force at 6.4.1999; s. 4 not in force at Royal Assent see s. 28(3); s. 4 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; s. 4 in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

Marginal Citations

M4 1992 c. 4.
M5 1992 c. 7.

5 Powers relating to enforcement.

Schedule 5 to this Act (which relates to the enforcement powers of the Board in relation to functions transferred to them by this Act) shall have effect.

Commencement Information

I3 S. 5 wholly in force at 6.4.1999; not in force at Royal Assent see s. 28(3); s. 5 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2 and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

6 Disclosure of information.

Schedule 6 to this Act (which contains amendments relating to the supply or disclosure of information) shall have effect.

7 Use of information by Board.

F10

Textual Amendments

F10 S. 7 repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52, 53(1), Sch. 4 para. 75, Sch. 5; S.I. 2005/1126, art. 2(2)(h)(i)

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Exercise by Board of functions transferred to them.