

SCHEDULES

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 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.”
- 2 In section 2 of the Social Security Contributions and Benefits Act 1992 (categories of earners), after subsection (2) there is inserted—

“(2A) Regulations under subsection (2)(a) above shall be made by the Treasury with the concurrence of the Secretary of State.”
- 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.”
- 5 In section 5 of the Social Security Contributions and Benefits Act 1992 (earnings limits for Class 1 contributions), after subsection (3) there is inserted—

“(4) Regulations under this section shall be made by the Treasury.”
- 6 In section 6 of the Social Security Contributions and Benefits Act 1992 (liability for Class 1 contributions), after subsection (6) there is inserted—

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

Status: This is the original version (as it was originally enacted).

- 8 In section 8 of the Social Security Contributions and Benefits Act 1992 (calculation of primary Class 1 contributions), after subsection (4) there is inserted—
- “(5) Regulations under subsection (3) above shall be made by the Treasury.”
- 9 In section 9 of the Social Security Contributions and Benefits Act 1992 (calculation of secondary Class 1 contributions), as substituted by section 51(4) of the Social Security Act 1998, at the end there is inserted—
- “(4) Regulations under subsection (1) above shall be made by the Treasury.”
- 10 (1) Section 10 of the Social Security Contributions and Benefits Act 1992 (Class 1A contributions) is amended as follows.
- (2) In subsection (7)—
- (a) for “Regulations may” there is substituted “The Treasury may by regulations”, and
- (b) for “Secretary of State” there is substituted “Treasury”.
- (3) In subsection (9), for “Regulations may” there is substituted “The Treasury may by regulations”.
- 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”.
- 12 In section 11 of the Social Security Contributions and Benefits Act 1992 (liability for Class 2 contributions), in subsections (3) and (4), for “Regulations may” there is substituted “The Treasury may by regulations”.
- 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”.
- 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 In section 16 of the Social Security Contributions and Benefits Act 1992 (application of Income Tax Acts and destination of Class 4 contributions), subsection (4) is omitted and for subsection (5) there is substituted—
- “(5) The Inland Revenue shall pay over to the Northern Ireland Department—
- (a) the sums estimated by the Inland Revenue to have been collected by them from persons in Northern Ireland as Class 4 contributions

Status: This is the original version (as it was originally enacted).

- under section 15 above and section 15 of the Northern Ireland Contributions and Benefits Act, and
- (b) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 2 to this Act as is estimated by them to represent interest in respect of such contributions recovered from persons in Northern Ireland, after deduction of any administrative costs attributable to its recovery.”
- 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.”
- 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.

Status: This is the original version (as it was originally enacted).

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

Status: This is the original version (as it was originally enacted).

- (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”.
- 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”.

Status: This is the original version (as it was originally enacted).

- 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.”
- (4) In sub-paragraph (2), for “made by the Secretary of State” there is substituted “made by the Inland Revenue”.
- 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”.