

This Statutory Instrument has been printed in substitution of the SI of the same number and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2015 No. 174

SOCIAL SECURITY

**The Social Security Contributions (Decisions and Appeals)
(Amendment) Regulations 2015**

Made - - - - *9th February 2015*

Laid before Parliament *11th February 2015*

Coming into force in accordance with regulation 1(2) and (3)

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) and (5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(a), and Articles 8, 10, 12, 23(5) and 23(7) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(b) and now exercisable by 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 Contributions (Transfer of Functions, etc.) Act 1999 and Article 12 of the Social Security Contributions (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 Contributions (Transfer of Functions, etc.) Act 1999.

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- (a) 1999. c.2 ("the 1999 Act"). Section 11 was amended by the Employment Act 2002 (c. 22) section 9(1) and (4), the Work and Families Act 2006 (c. 18) Schedule 1, paragraph 47, the Work and Families Act 2014 (c. 6) section 126(2) and by S.I. 2009/56.
- (b) S.I. 1999/671 ("the 1999 Order"). Article 10 was amended by S.I. 2002/2836, 2006/1947 and 2009/56. Article 12 was amended by S.I. 2009/56 and 2009/77.
- (c) Section 27 of the 1999 Act and Article 2 of the 1999 Order define "the Board" as meaning the Commissioners of Inland Revenue. 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 1999 Act, 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).

Citation and commencement

1.—(1) These regulations may be cited as the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2015.

(2) This regulation and regulation 2(b) come into force on 5th March 2015.

(3) Regulations 2(a) and 3 come into force on 5th April 2015.

Social Security Contributions (Decisions and Appeals) Regulations 1999

2. Regulations 3(3), 4(1)(a), 11(7) and 12(2)(b) of the Social Security Contributions (Decisions and Appeals) Regulations 1999(a) are amended as follows—

(a) for “ordinary statutory paternity pay, additional statutory paternity pay” substitute “statutory paternity pay”,

(b) before “or statutory adoption pay” insert “,statutory shared parental pay”.

Transitional provisions

3. Regulation 2(a) does not have effect where an appeal under regulation 3 or settlement under regulation 11 of the Social Security (Decisions and Appeals) Regulations 1999 relates to a person’s entitlement to ordinary statutory paternity pay or additional statutory paternity pay.

Edward Troup

Simon Bowles

9th February 2015

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

Shailesh Vara

Parliamentary Under Secretary of State

Ministry of Justice

9th February 2015

Paul Wheelhouse

Authorised to sign by the Scottish Ministers

5th February 2015

(a) S.I. 1999/1027; relevant amending instruments are S.I. 2002/3120, 2009/56, 2009/777 and 2010/2451.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 119 of the Children and Families Act 2014 (c. 6) inserted section 171ZU into the Social Security Contributions and Benefits Act 1992 (c. 4). Section 5(1) of the Work and Families Act (Northern Ireland) 2015 (c. 1) inserted sections 167ZU and 167ZV into the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). These provisions introduced the right to statutory shared parental pay.

Section 125 of the Children and Families Act 2014 and section 7 of the Work and Families Act (Northern Ireland) 2015 removed the right to additional paternity pay. As a consequence of the abolition of additional statutory paternity pay “ordinary statutory paternity pay” is to be re-named “statutory paternity pay”.

These Regulations amend the Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027) to remove references to ordinary statutory paternity pay and additional statutory paternity pay and insert references to statutory shared parental pay.

A tax information and impact note has not been prepared for these Regulations as they are part of a package of legislative measures for which the relevant impact assessment is the “Modern Workplaces: shared parental leave and pay administration consultation impact assessment” which was published in February 2013. A copy of that impact assessment can be obtained from the Department for Business, Innovation and Skills, Labour Markets Directorate, 1 Victoria Street, London SW1H 0ET. Copies have also been placed in the libraries of both Houses of Parliament.

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