

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 1(1).

TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

Extent Information

E1 [Sch. 1](#) extends to Northern Ireland for certain purposes see [s. 28\(5\)\(a\)](#)

Social Security Act 1986 (c. 50)

1 Section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993), so far as it remains in force by virtue of paragraph 22 of Schedule 6 to the ^{M1}Pension Schemes Act 1993, shall have effect as if—

- (a) in subsection (1), for “Secretary of State” there were substituted “Commissioners of Inland Revenue ”,
- (b) in subsection (2), for “Secretary of State” and “he” there were substituted respectively “ Commissioners of Inland Revenue ” and “ the Commissioners ”,
- (c) in subsection (8), for “Secretary of State makes”, “he is”, “he may” and “he paid”, in both places where it occurs, there were substituted respectively “ Commissioners of Inland Revenue make ”, “ they are ”, “ they may ” and “ they paid ”, and
- (d) in subsection (9), for “he makes”, “he is”, in both places where it occurs, “does”, “he may” and “he paid” there were substituted respectively “ the Commissioners of Inland Revenue make ”, “ they are ”, “ do ”, “ they may ” and “ they paid ”.

Commencement Information

II [Sch. 1 para. 1](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 1](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

Marginal Citations

M1 [1993 c. 48](#).

2 In section 85 of the Social Security Act 1986 (financial provision)—

- (a) subsection (3)(b), so far as it remains in force as mentioned in paragraph 1 above, shall have effect as if the reference to the Secretary of State were a reference to the Board, and
- (b) subsections (5) and (6) shall have effect in relation to sums recovered by the Board under section 7 of that Act as if the reference in subsection (5) to the Secretary of State included a reference to the Board.

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Commencement Information

- I2** [Sch. 1 para. 2](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)](#) (a); [Sch. 1 para. 2](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

Income and Corporation Taxes Act 1988 (c. 1)

- 3 **F1**

Textual Amendments

- F1** [Sch. 1 para. 3](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), ss. 326, [Sch. 42](#), Pt. 3 (with [Sch. 36](#))

- 4 **F2**

Textual Amendments

- F2** [Sch. 1 para. 4](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), ss. 326, [Sch. 42](#), Pt. 3 (with [Sch. 36](#))

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

- 5 (1) Section 1 of the Social Security Contributions and Benefits Act 1992 (outline of contributory system) is amended as follows.
- (2) In subsection (1), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In subsection (4)(b), the words from “where under that section” to the end are omitted.

Commencement Information

- I3** [Sch. 1 para. 5](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)](#) (a); [Sch. 1 para. 5](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 6 In section 17 of the Social Security Contributions and Benefits Act 1992 (exceptions, deferment and incidental matters relating to Class 4 contributions), the following provisions are omitted—
- (a) in subsection (1), the words from “and may certify” to the end, and
- (b) in subsection (4), the words “the Secretary of State and”.

Commencement Information

- I4** [Sch. 1 para. 6](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)](#) (a); [Sch. 1 para. 6](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 7 In section 18 of the Social Security Contributions and Benefits Act 1992 (Class 4 contributions recoverable under regulations), in subsection (2), for the words from the beginning to “so payable” there is substituted “In relation to Class 4 contributions payable by virtue of regulations under this section”.

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- I5** [Sch. 1 para. 7](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 7](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 8 In section 61A of the Social Security Contributions and Benefits Act 1992 (contributions paid in error), in subsections (2)(b) and (4)(b), for “Secretary of State is” there is substituted “ Inland Revenue are ”.

Commencement Information

- I6** [Sch. 1 para. 8](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 8](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 9 In section 151 of the Social Security Contributions and Benefits Act 1992 (employer’s liability for statutory sick pay), in subsection (6), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ” and after that subsection there is inserted—

“(7) Regulations under subsection (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”

Commencement Information

- I7** [Sch. 1 para. 9](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 9](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 10 In section 161(3) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to Crown employment), after “prescribed” there is inserted “ by regulations made by the Secretary of State with the concurrence of the Treasury ”.

Commencement Information

- I8** [Sch. 1 para. 10](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 10](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 11 In section 162(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XI to special classes of person), after “may” there is inserted “ with the concurrence of the Treasury ”.

Commencement Information

- I9** [Sch. 1 para. 11](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 11](#) in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 12 (1) Section 164 of the Social Security Contributions and Benefits Act 1992 (statutory maternity pay: entitlement and liability to pay) is amended as follows.

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(2) In subsection (9)(b), for “of his” there is substituted “ of the Commissioners of Inland Revenue ”.

(3) After subsection (10) there is inserted—

“(11) Any regulations under subsection (9) above which are made by virtue of paragraph (b) of that subsection must be made with the concurrence of the Commissioners of Inland Revenue.”

Commencement Information

I10 [Sch. 1 para. 12](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 12](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

13 F3

Textual Amendments

F3 [Sch. 1 para. 13](#) repealed (6.4.2003) by [Employment Act 2002 \(c. 22\)](#), [s. 54](#), [Sch. 8\(1\)](#); [S.I. 2002/2866](#), [art. 2\(5\)](#), [Sch. 2 Pt. 2](#) (with transitional and saving provisions in [art. 3](#), [Sch. 3](#))

14 In section 170(1) of the Social Security Contributions and Benefits Act 1992 (application of Part XII to special classes of person), after “may” there is inserted “with the concurrence of the Treasury ”.

Commencement Information

I11 [Sch. 1 para. 14](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 14](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

15 (1) Section 171 of the Social Security Contributions and Benefits Act 1992 (interpretation of Part XII and supplementary provisions) is amended as follows.

(2) In subsection (1), in the definition of “employee”, after “regulations” there is inserted “made with the concurrence of the Inland Revenue ”.

(3) After subsection (6) there is inserted—

“(7) Regulations under any of subsections (2) to (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”

Commencement Information

I12 [Sch. 1 para. 15](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 15](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

16 In paragraph 4 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general provisions as to Class 1 contributions)—

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- (a) in paragraph (a), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) in paragraph (d)—
 - (i) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (ii) for “he is” there is substituted “ they are ”.

Commencement Information

- I13** [Sch. 1 para. 16](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 16](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 17 In paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax)—
- (a) in sub-paragraph (5), for “The power to make regulations under this paragraph includes power to” there is substituted “ The Secretary of State may by regulations made with the concurrence of the Inland Revenue ”,
 - (b) in sub-paragraph (6), for the words from the beginning to “may” there is substituted “ Provision made in regulations under sub-paragraph (5) above may ”, and
 - (c) in sub-paragraphs (7) and (8)(a), for “by virtue of this paragraph” there is substituted “ under sub-paragraph (1) or (5) ”.

Commencement Information

- I14** [Sch. 1 para. 17](#) partly in force; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 17](#) partly in force at 1.4.1999 for certain purposes by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 18 (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 (1), for “paragraph 6” there is substituted “ sub-paragraph (1) of paragraph 6 ” and for “that paragraph” there is substituted “ that sub-paragraph ”.
- (3) In sub-paragraph (2), for “paragraph 6” there is substituted “ paragraph 6(1) ”.

Commencement Information

- I15** [Sch. 1 para. 18](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 18](#) in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 19 (1) Paragraph 8 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (general regulation-making powers) is amended as follows.

^{F4}(2)

^{F5}(3)

^{F5}(4)

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Textual Amendments

- F4** [Sch. 1 para. 19\(2\)](#) repealed (28.7.2000 with effect in relation to tax year beginning with 6.4.2000 and subsequent tax years) by [2000 c. 19, s. 85](#), [Sch. 9 Pt. VIII\(1\)](#) Note 1 (with s. 83(6))
- F5** [Sch. 1 para. 19\(3\)\(4\)](#) repealed (6.4.2000) by [1999 c. 30, s. 88](#), [Sch. 13 Pt. VI](#); [S.I. 1999/3420](#), [art. 4](#)

Commencement Information

- I16** [Sch. 1 para. 19](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 19](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

20 In Schedule 11 to the Social Security Contributions and Benefits Act 1992 (circumstances in which periods of entitlement to statutory sick pay do not arise), after paragraph 1 there is inserted—

“1A Regulations under paragraph 1 above must be made with the concurrence of the Treasury.”

Commencement Information

- I17** [Sch. 1 para. 20](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 20](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

Social Security Administration Act 1992 (c. 5)

21 (1) Section 116 of the Social Security Administration Act 1992 (legal proceedings) is amended as follows.

(2) In subsection (1), for “under this Act or” there is substituted “ under any provision of this Act other than section 114 or under any provision of ”.

(3) After subsection (5) there is inserted—

“(5A) Any person authorised by the Inland Revenue may conduct any proceedings under section 114 above before a magistrates’ court although not a barrister or solicitor; and in relation to proceedings for an offence under that section, the references in subsections (2)(a) and (3)(a) to the Secretary of State shall have effect as references to the Inland Revenue.”

(4) In subsection (7), for “to (5)” there is substituted “ to (5A) ”.

Commencement Information

- I18** [Sch. 1 para. 21](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 21](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

22 In section 119 of the Social Security Administration Act 1992 (recovery of unpaid contributions on prosecution), for “Secretary of State” there is substituted “ Inland Revenue ”.

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- I19** [Sch. 1 para. 22](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 22](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 23 In section 120(6) of the Social Security Administration Act 1992 (recovery on proof of previous offences), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

- I20** [Sch. 1 para. 23](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 23](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 24 In section 121(5) of the Social Security Administration Act 1992 (recovery of unpaid contributions as a penalty), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

- I21** [Sch. 1 para. 24](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 24](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 25 In section 125(1) of the Social Security Administration Act 1992 (regulations as to notification of deaths)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) for “for the purposes of his functions” there is substituted “ or the Inland Revenue, for the purposes of their respective functions ”.

Commencement Information

- I22** [Sch. 1 para. 25](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 25](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 26 In section 130(4) of the Social Security Administration Act 1992 (records and information relating to statutory sick pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

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Commencement Information

I23 [Sch. 1 para. 26](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 26](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 27 In section 132(3) of the Social Security Administration Act 1992 (records and information relating to statutory maternity pay)—
- (a) after “Regulations” there is inserted “ made with the concurrence of the Inland Revenue ”, and
 - (b) in paragraphs (b) and (c), after “Secretary of State” there is inserted “ or the Inland Revenue (as the regulations may require) ”.

Commencement Information

I24 [Sch. 1 para. 27](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 27](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 28 (1) Section 162 of the Social Security Administration Act 1992 (payment of contributions into National Insurance Fund, etc.) is amended as follows.
- (2) For subsection (4) there is substituted—
- “(4) There shall be paid into the National Insurance Fund—
- (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act or paragraph 6 of Schedule 2 to that Act as remains after the deduction by them of any administrative costs attributable to its recovery,
 - (b) the amounts apportioned to the Secretary of State under subparagraph (6) of paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that subparagraph, and
 - (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.”
- (3) In subsection (4A), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I25 [Sch. 1 para. 28](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 28](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 29 In section 163 of the Social Security Administration Act 1992 (general financial arrangements)—
- (a) in subsection (1)(d), for “Secretary of State” there is substituted “ Inland Revenue ”, and

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- (b) in subsection (2)(h), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

Commencement Information

I26 Sch. 1 para. 29 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 29 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 30 (1) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.

- (2) For subsection (1) there is substituted—

“(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or out of money provided by Parliament into the National Insurance Fund—

- (a) such payments by way of adjustment as the Secretary of State determines (in accordance with any directions of the Treasury) to be appropriate in consequence of the operation of any enactment or regulations relating to—

- (i) family credit;
(ii) disability working allowance; and
(iii) the repayment or offsetting of benefit as defined in section 122 of the Contributions and Benefits Act or other payments; and

- (b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any enactment or regulations relating to—

- (i) statutory sick pay; and
(ii) statutory maternity pay.”

- (3) In subsection (2), for “by the Secretary of State in accordance with any directions given by the Treasury” there is substituted “ by the appropriate authority ”.

- (4) After subsection (2) there is inserted—

“(2A) In subsection (2) above “the appropriate authority” means—

- (a) the Secretary of State, in relation to payments falling to be made by him, or
(b) the Inland Revenue, in relation to payments falling to be made by them;

and any determination by the Secretary of State under that subsection must be made in accordance with any directions given by the Treasury.”

- (5) In subsection (3)(a), for “subsection (1)(a) to (d)” there is substituted “ subsection (1) (a) and (b) ”.

- (6) For subsection (5) there is substituted—

“(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—

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- (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 163(2)(a) above, excluding any expenses which the Treasury may direct, or any enactment may require, to be excluded from the Inland Revenue's estimate under this subsection, and
 - (b) such sums as the Secretary of State may estimate (in accordance with any directions given by the Treasury) to be the amount of the administrative expenses incurred as mentioned in section 163(2)(a) above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.
- (6) The expenses excluded from the estimate under subsection (5)(b) above are—
- (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to the benefits which by virtue of section 163(2) above are payable out of money provided by Parliament; and
 - (b) any other category of expenses which the Treasury may direct, or any enactment may require, to be excluded from the Secretary of State's estimate under subsection (5)(b) above;
- but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above."

Commencement Information

I27 [Sch. 1 para. 30](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 30](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 31 In section 182C of the Social Security Administration Act 1992 (requirement to apply for national insurance number), after subsection (1) there is inserted—
- “(1A) Regulations under subsection (1) above may require the application to be made to the Secretary of State or to the Inland Revenue.”

Commencement Information

I28 [Sch. 1 para. 31](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 31](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 32 In section 191 of the Social Security Administration Act 1992 (general interpretation), after the definition of “industrial injuries benefit” there is inserted—
- ““Inland Revenue” means the Commissioners of Inland Revenue;”.

Commencement Information

I29 [Sch. 1 para. 32](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 32](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

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Pension Schemes Act 1993 (c. 48)

33 F6

Textual Amendments

F6 Sch. 1 para. 33 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

34 In section 8 of the Pension Schemes Act 1993 (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—
 (a) in subsection (1)(b), for “Secretary of State” there is substituted “ Inland Revenue ”, and
 F7(b)

Textual Amendments

F7 Sch. 1 para. 34(b) repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

Commencement Information

I30 Sch. 1 para. 34 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 34 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

35 (1) Section 9 of the Pension Schemes Act 1993 (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.
 (2) In subsection (2B)—
 (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 (b) for “is satisfied”, in both places where it occurs, there is substituted “ are satisfied ”.
 (3) F8
 (4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “ Inland Revenue may, if they think ”.

Textual Amendments

F8 Sch. 1 para. 35(3) repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

Commencement Information

I31 Sch. 1 para. 35 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 35 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected rights under occupational pension scheme), for “Secretary of State” there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

Commencement Information

I32 [Sch. 1 para. 36](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 36](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

37 (1) Section 11 of the Pension Schemes Act 1993 (election by employer as to employment covered by contracting-out certificate) is amended as follows.

(2) In subsection (4)—

- (a) for “Secretary of State considers” there is substituted “ Inland Revenue consider ”, and
- (b) for “he” there is substituted “ they ”.

(3) In subsection (5)(d), for “Secretary of State” and “he is” there are substituted respectively “ Inland Revenue ” and “ they are ”.

Commencement Information

I33 [Sch. 1 para. 37](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 37](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

38 In section 14(4) of the Pension Schemes Act 1993 (computation of earner’s guaranteed minimum)—

- (a) for “Secretary of State is” there is substituted “ Inland Revenue are ”,
- (b) for “he”, in each place where it occurs, there is substituted “ they ”, and
- (c) in paragraph (a), for “thinks” there is substituted “ think ”.

Commencement Information

I34 [Sch. 1 para. 38](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 38](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

39 In section 17(7) of the Pension Schemes Act 1993 (supply of information on pensions for widows and widowers), for “Secretary of State” there is substituted “ Inland Revenue ” and for “he” there is substituted “ the Inland Revenue ”.

Commencement Information

I35 [Sch. 1 para. 39](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 39](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

40 In section 25(2) of the Pension Schemes Act 1993 (security of minimum pensions and resources of scheme)—

- (a) in paragraph (a), for “Secretary of State is” there is substituted “ Inland Revenue are ”, and
- (b) in paragraph (b), for “Secretary of State” there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

Commencement Information

- I36** Sch. 1 para. 40 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 40 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

41 F9

Textual Amendments

- F9** Sch. 1 para. 41 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

42 In section 30(1) of the Pension Schemes Act 1993 (securing liability of scheme for protected rights), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

- I37** Sch. 1 para. 42 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 42 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

F10 43

Textual Amendments

- F10** Sch. 1 para. 43 repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

Commencement Information

- I38** Sch. 1 para. 43 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 43 in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

44 In section 33A(1) of the Pension Schemes Act 1993 (auditor or actuary to report contravention)—

- (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”, and
- (b) for “his” there is substituted “ their ”.

Commencement Information

- I39** Sch. 1 para. 44 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 44 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation, variation, surrender and refusal of certificates) is amended as follows.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- (3) In subsection (2)(a), for “he has” there is substituted “ they have ”.
- (4) In subsections (4) and (5), for “he considers” and “he” there are substituted respectively “ they consider ” and “ they ”.

Commencement Information

I40 [Sch. 1 para. 45](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 45](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.
 - (2) In subsection (3), for “Secretary of State” there is substituted “ Inland Revenue ”.
 - (3) In subsection (5)—
 - (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) for “pays”, “he” and “is”, in each place where they occur, there are substituted respectively “ pay ”, “ they ” and “ are ”.

Commencement Information

I41 [Sch. 1 para. 46](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 46](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment of minimum contributions to personal pension schemes) is amended as follows.
 - (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
 - (3) In subsection (4), for “is” there is substituted “ are ”.
 - (4) In subsection (5)—
 - (a) for “pays” and “is” there are substituted respectively “ pay ” and “ are ”, and
 - (b) for “he”, in each place where it occurs, there is substituted “ they ”.
 - (5) In subsection (6)—
 - (a) for “pays”, “is” and “does” there are substituted respectively “ pay ”, “ are ” and “ do ”, and
 - (b) for “he”, in each place where it occurs, there is substituted “ they ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

Commencement Information

- I42** Sch. 1 para. 47 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 47 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

48 **F11**

Textual Amendments

- F11** Sch. 1 para. 48 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

49 In section 45(1) of the Pension Schemes Act 1993 (amount of minimum contributions), for “Secretary of State is” there is substituted “Inland Revenue are”.

Commencement Information

- I43** Sch. 1 para. 49 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 49 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

F1250

Textual Amendments

- F12** Sch. 1 para. 50 repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

Commencement Information

- I44** Sch. 1 para. 50 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 50 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 51 (1) Section 50 of the Pension Schemes Act 1993 (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (2), for “has”, in both places where it occurs, and “his” there are substituted respectively “have” and “their”.
- (4) In subsection (3), for “he subsequently approves” there is substituted “they subsequently approve”.
- (5) In subsection (4), for “has” there is substituted “have”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

Commencement Information

- I45** [Sch. 1 para. 51](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 51](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 52 In section 53 of the Pension Schemes Act 1993 (supervision of former contracted-out schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

- I46** [Sch. 1 para. 52](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 52](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 53 In section 54 of the Pension Schemes Act 1993 (supervision of former appropriate personal pension schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

- I47** [Sch. 1 para. 53](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 53](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 54 In section 56(2) of the Pension Schemes Act 1993 (payment of contributions equivalent premiums on termination of certified status: supplementary provisions), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

- I48** [Sch. 1 para. 54](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 54](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 55 In section 57(4) of the Pension Schemes Act 1993 (elections to pay contributions equivalent premiums), for “the Secretary of State considers” and “he” there are substituted respectively “ the Inland Revenue consider ” and “ they ”.

Commencement Information

- I49** [Sch. 1 para. 55](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 55](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 56 (1) Section 63 of the Pension Schemes Act 1993 (further provisions concerning calculations relating to premiums) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

(3) In subsection (3), for “is satisfied”, “he may”, in both places where it occurs, and “he thinks” there are substituted respectively “are satisfied”, “they may” and “they think”.

(4) In subsection (5), for “he thinks” there is substituted “they think”.

Commencement Information

I50 Sch. 1 para. 56 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 56 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

57 In section 67(2) of the Pension Schemes Act 1993 (non-payment of contributions equivalent premiums), for “Secretary of State” there is substituted “Inland Revenue”.

Commencement Information

I51 Sch. 1 para. 57 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 57 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

58 In section 68(5) of the Pension Schemes Act 1993 (treatment of unpaid contributions equivalent premiums), for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”.

Commencement Information

I52 Sch. 1 para. 58 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 58 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

59 In section 155 of the Pension Schemes Act 1993 (requirement to give information)

- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
- (b) after “requires” there is inserted “or they require”.

Commencement Information

I53 Sch. 1 para. 59 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 59 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

^{F13}60

Textual Amendments

F13 Sch. 1 para. 60 repealed (1.2.2001) by 2000 c. 19, s. 85, Sch. 9 Pt. III(9) (with s. 83(6)); S.I. 2000/3166, art. 2(3)(c)

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

- 61 (1) Section 177 of the Pension Schemes Act 1993 (general financial arrangements) is amended as follows.
- (2) In subsection (1), after “Secretary of State” there is inserted “ or the Inland Revenue ”.
- (3) In subsection (2)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) in paragraph (b), for “him” there is substituted “ the Secretary of State ”.
- (4) In subsection (3), after paragraph (b) there is inserted—
- “(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.”
- (5) In subsection (5)(a), after “Secretary of State” there is inserted “ or the Inland Revenue ”.
- (6) In subsection (7)(d), for “him” there is substituted “ the Inland Revenue ”.

Commencement Information

I54 [Sch. 1 para. 61](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 61](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification regulations) is amended as follows.
- (2) In paragraph 2(1) (determination of date of employment), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (3) In paragraph 3 (notice by employer), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (4) In paragraph 5 (contributions equivalent premiums)—
- (a) in sub-paragraph (1), for “Secretary of State” and “he” there are substituted respectively “ Inland Revenue ” and “ they ”,
 - (b) in sub-paragraph (3)—
 - (i) in paragraph (e), for “Secretary of State is” there is substituted “ Inland Revenue are ”, and
 - (ii) in paragraph (f), for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (c) in sub-paragraphs (3A), (3B)(b), (3C)(c) and (4), for “Secretary of State” there is substituted “ Inland Revenue ”.
- (5) In paragraph 7(4) (regulations relating to certain public service pension schemes)—
- (a) in paragraph (a), for “by him” there is substituted “ by the Inland Revenue ”, and
 - (b) in paragraphs (b) and (d), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

Commencement Information

I55 [Sch. 1 para. 62](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 62](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional provisions and savings), in paragraph 14(3)—
- (a) for “Secretary of State has” there is substituted “ Inland Revenue have ”,
 - (b) for “he subsequently ascertains” there is substituted “ they subsequently ascertain ”,
 - (c) in paragraph (a), for “him” and “he”, in both places where it occurs, there are substituted respectively “ them ” and “ they ”, and
 - (d) in paragraph (b), for “Secretary of State”, “he” and “him” there are substituted respectively “ Inland Revenue ”, “ they ” and “ them ”.

Commencement Information

I56 [Sch. 1 para. 63](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 63](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

Statutory Sick Pay Act 1994 (c. 2)

- 64 In section 5(3) of the Statutory Sick Pay Act 1994 (financial provisions), after “Minister of the Crown” there is inserted “or the Commissioners of Inland Revenue ”.

Commencement Information

I57 [Sch. 1 para. 64](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 64](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

Jobseekers Act 1995 (c. 18)

- 65 (1) Section 27 of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers) is amended as follows.
- (2) In subsection (5)(b), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.
- (3) In subsection (6)—
- (a) in paragraph (d), for “Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State” there is substituted “ Commissioners of Inland Revenue ”, and
 - (b) in paragraph (f), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1. (See end of Document for details)

- (4) In subsection (7)(b), for “Secretary of State” there is substituted “ Commissioners of Inland Revenue ”.

Commencement Information

I58 Sch. 1 para. 65 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 65 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 66 (1) Section 38 of the Jobseekers Act 1995 (general financial arrangements) is amended as follows.

- (2) In subsection (1)(b), after “Secretary of State” there is inserted “ or the Commissioners of Inland Revenue ”.

^{F14}(3)

- (4) In subsection (7)—

- (a) for “Secretary of State” there is substituted “ relevant authority ”, and
- (b) for “he considers”, in both places where it occurs, there is substituted “ the authority consider ”.

- (5) In subsection (8), for “Secretary of State” there is substituted “ relevant authority ”.

- (6) After subsection (8) there is inserted—

“(9) In subsections (7) and (8) “the relevant authority” means—

- (a) the Secretary of State, in relation to any estimate or payment to be made by him, or
- (b) the Commissioners of Inland Revenue, in relation to any estimate or payment to be made by them.”

Textual Amendments

F14 Sch. 1 para. 66(3) omitted (11.11.1999) by virtue of 1999 c. 30, s. 81, Sch. 11 para. 32 and expressed to be repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

Commencement Information

I59 Sch. 1 para. 66 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 66 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

Pensions Act 1995 (c. 26)

67

^{F15}

Textual Amendments

F15 Sch. 1 para. 67 repealed (6.4.2005) by Pensions Act 2004 (c. 35), ss. 320, 322, Sch. 13; S.I. 2005/1108, art. 2(2), Sch.

68

F16

Textual Amendments

F16 Sch. 1 para. 68 repealed (6.4.2005) by Pensions Act 2004 (c. 35), ss. 320, 322, Sch. 13; S.I. 2005/1108, art. 2(2), Sch.

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 1.