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# SCHEDULES

## SCHEDULE 3

Section 2.

#### TRANSFER OF OTHER FUNCTIONS TO TREASURY OR BOARD

Extent Information

E1 Sch. 3 extends to Northern Ireland for certain purposes see s. 28(5)(b)

## 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."

<sup>F1</sup>2 .....

Textual Amendments         F1       Sch. 3 para. 2 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4		
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."	
<sup>F2</sup> 5		

### **Textual Amendments**

F2 Sch. 3 para. 5 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

<sup>F3</sup>6

#### **Textual Amendments**

F3 Sch. 3 para. 6 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

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- 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."

F48

#### 48 .....

## **Textual Amendments**

F4 Sch. 3 para. 8 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

<sup>F5</sup>9

## **Textual Amendments**

F5 Sch. 3 para. 9 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4

<sup>F6</sup>10 .....

#### **Textual Amendments**

- **F6** Sch. 3 para. 10 repealed (28.7.2000 with effect ion relation to tax year beginning with 6.4.2000 and subsequent tax years) by 2000 c. 19, s. 85, Sch. 9 Pt.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))
- 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 ".
- <sup>F7</sup>12 .....

## **Textual Amendments**

- **F7** Sch. 3 para. 12 omitted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by virtue of National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 26**
- 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 F8

## **Textual Amendments**

F8 Sch. 3 para. 16 repealed (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2

- (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."
- (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."

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- 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.
  - (2) In subsection (2)
    - for "The Secretary of State may" there is substituted "The Treasury may (a) with the concurrence of the Secretary of State", and
    - for "he thinks" there is substituted " the Treasury think ". (b)
  - (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
  - for "he thinks" there is substituted " the Treasury think ". (b)
- 24 In section 118 of the Social Security Contributions and Benefits Act 1992 (married women and widows)
  - for "The Secretary of State may" there is substituted "The Treasury may (a) with the concurrence of the Secretary of State", and
  - for "he thinks" there is substituted " the Treasury think ". (b)
- In section 119 of the Social Security Contributions and Benefits Act 1992 (persons 25 outside Great Britain)
  - for "The Secretary of State may" there is substituted "The Treasury may (a) with the concurrence of the Secretary of State ", and
  - for "he thinks" there is substituted " the Treasury think ". (b)
- 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)
  - in subsection (2), after "Regulations" there is inserted " made by the (a) Treasury with the concurrence of the Secretary of State", and
  - in subsection (3), for "by regulations" there is substituted " by the Treasury (b) 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-
  - (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."
- 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".
- (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.
- (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 ".

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- 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".
- 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
      - provision made by virtue of paragraph (q) of that sub-paragraph in (b) relation to the matters referred to in paragraph (d),

it means the Secretary of State."

ŀ	<sup>9</sup> (4) · · · · · · · · · · · · · · · · · · ·	
F9         Sch. 3 para. 39(4) repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3429, art. 4		
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 ".	
	Social Security Administration Act 1992 (c. 5)	
42	In section 14(2) of the Social Security Administration Act 1992 (provision of medical information in relation to statutory sick pay), after "regulations" there is inserted " made with the concurrence of the Inland Revenue ".	
43	In section 15 of the Social Security Administration Act 1992 (provision of information in relation to statutory maternity pay), after subsection (1) there is inserted—	
	"(1A) Any regulations for the purposes of subsection (1) above must be made with the concurrence of the Inland Revenue."	
44	(1) Section 141 of the Social Security Administration Act 1992 (annual review of contributions) is amended as follows.	
	(2) In subsection (1), for "Secretary of State" and "his" there are substituted respectively "Treasury" and " their ".	
	<ul> <li>(3) In subsection (2)—</li> <li>(a) for "Secretary of State" there is substituted " Treasury ",</li> <li>(b) in paragraph (a), for "he thinks fit" there is substituted " they think fit ", and</li> </ul>	

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- (c) in paragraph (b), for "him" and "his" there are substituted respectively " them " and " their ".
- (4) In subsection (3)—
  - (a) for "Secretary of State determines" there is substituted "Treasury determine", and
  - (b) for "he" and "his" there are substituted respectively " they " and " their ".
- (5) In subsection (6)—
  - (a) for "Secretary of State determines" there is substituted "Treasury determine ",
  - (b) for "his", in both places where it occurs, and "he" there are substituted respectively " their " and " they ", and
  - (c) for "determines", in the second place where it occurs, there is substituted " determine ".
- 45 (1) Section 142 of the Social Security Administration Act 1992 (annual review: report of Government Actuary, etc.) is amended as follows.
  - (2) In subsection (1)—
    - (a) for "Secretary of State lays" there is substituted "Treasury lay",
    - (b) for "he shall", in both places where it occurs, there is substituted, " they shall ", and
    - (c) for "he determines" there is substituted " the Treasury determine ".
  - (3) In subsection (2)—
    - (a) for "Secretary of State", in both places where it occurs, there is substituted "Treasury", and
    - (b) for "lays" there is substituted " lay ".
- 46 (1) Section 143 of the Social Security Administration Act 1992 (alteration of contributions with a view to adjusting level of National Insurance Fund) is amended as follows.
  - (2) In subsection (1)—
    - (a) for "Secretary of State" there is substituted "Treasury", and
    - (b) for "he thinks" there is substituted " they think ".
  - (3) In subsection (3), for "Secretary of State thinks" there is substituted "Treasury think
- <sup>F10</sup>47 .....

Textual Amendments           F10         Sch. 3 para. 47 repealed (6.4.2000) by 1999 c. 30, s. 88, Sch. 13 Pt. VI; S.I. 1999/3420, art. 4		
48	In section 144(1) of the Social Security Administration Act 1992 (alteration of contributions: report of Government Actuary, etc.)— (a) for "Secretary of State lays" there is substituted "Treasury lay", and (b) for "he" there is substituted " they ".	
49	In section 145 of the Social Security Administration Act 1992 (alteration of primary and secondary contributions)—	

- for "Secretary of State", in each place where it occurs, there is substituted (a) "Treasury", and
- in subsection (4), for "he thinks" there is substituted " the Treasury think ". (b)
- 50 In section 147 of the Social Security Administration Act 1992 (alteration of primary and secondary contributions: supplementary)
  - for "Secretary of State", in both places where it occurs, there is substituted (a) "Treasury", and
  - in subsection (2), for "lays" and "he" there are substituted respectively " (b) lay" and "they".
- (1) Section 161 of the Social Security Administration Act 1992 (conduct of National 51 Insurance Fund) is amended as follows.
  - (2) For subsection (1) there is substituted—
    - "(1) The National Insurance Fund shall be maintained under the control and management of the Inland Revenue."
  - (3) In subsection (2), after "prepared" there is inserted " by the Inland Revenue".
  - (4) In subsection (3), the words from ", in accordance" to "by the Treasury," are omitted.

#### **Commencement Information**

- Sch. 3 para. 51 wholly in force at 1.4.1999 but subject to art. 4(1)(b) of the commencing S.I.); Sch. 3 **I**1 para. 51 not in force at Royal Assent see s. 28(3); Sch. 3 para. 51 in force at 1.4.1999 by S.I. 1999/527, **arts. 2(b)**, 4(1)(b)
- 52 (1) Section 162 of the Social Security Administration Act 1992 (payment of contributions into National Insurance Fund, etc.) is amended as follows.
  - (2) In subsection (1), for "Secretary of State" and "him" there are substituted respectively " Inland Revenue " and " them ".
  - (3) <sup>F11</sup>.....
  - (4) In subsection (4), as substituted by paragraph 28(2) of Schedule 1 to this Act, in paragraph (b), for "the Secretary of State" there is substituted " contributions ".
  - (5) <sup>F12</sup>.....
  - (6) In subsection (6)
    - for "Secretary of State" there is substituted " Inland Revenue ", and (a)
    - for "he considers" there is substituted " the Inland Revenue consider ". (b)
  - (7) In subsection (7), for "The Secretary of State may, with the consent of the Treasury," there is substituted "The Treasury may".
  - (8) In subsection (9)
    - for "Secretary of State", in the first place where it occurs, there is substituted (a) " Inland Revenue ",
    - (b) for "him" there is substituted " them ", and

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- (c) for the words from "the remainder shall" to "towards" there is substituted " the remainder shall be paid by the Inland Revenue to the Secretary of State towards ".
- (9) In subsection (10), for "Secretary of State" there is substituted "Inland Revenue".
- (10) Subsection (11) shall cease to have effect.
- (11) In subsection (12)—
  - (a) for "Secretary of State" there is substituted " Inland Revenue ", and
  - (b) for "he thinks" there is substituted " they think ".

## **Textual Amendments**

- F11 Sch. 3 para. 52(3) repealed (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2
- **F12** Sch. 3 para. 52(5) repealed (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(a)(iii)
- 53 In section 163(3) of the Social Security Administration Act 1992 (administrative expenses to include statistical inquiries), for the words from "undertaken" to the end there is substituted "undertaken—
  - (a) on behalf of the Inland Revenue with a view to obtaining statistics relating to the operation of Part I of the Contributions and Benefits Act, and
  - (b) on behalf of the Secretary of State with a view to obtaining statistics relating to the operation of Parts II to VI and XI of that Act."
- 54 (1) Section 165 of the Social Security Administration Act 1992 (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.
  - (2) In subsection (1), as substituted by paragraph 30(2) of Schedule 1 to this Act, for "out of money provided by Parliament into the National Insurance Fund" there is substituted " by the Secretary of State out of money provided by Parliament to the Inland Revenue for payment into the National Insurance Fund".
  - (3) In subsection (4), for the words from "specified" to the end there is substituted "specified—
    - (a) in relation to payments falling to be made by the Secretary of State, by the Secretary of State by order made with the concurrence of the Inland Revenue, or
    - (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order."
- 55 (1) Section 166 of the Social Security Administration Act 1992 (five-yearly financial review and report) is amended as follows.
  - (2) In subsection (3)(b), for "Secretary of State" there is substituted "Treasury".
  - (3) In subsection (5)—
    - (a) after "Secretary of State", in the first place where it occurs, there is inserted " and the Treasury ", and
    - (b) for "Secretary of State", in the second place where it occurs, there is substituted "Treasury".

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- 56 (1) In section 177 of the Social Security Administration Act 1992 (co-ordination with Northern Ireland), in subsection (3)(a), for "to make" there is substituted " to require the making by the Inland Revenue of ".
  - (2) This paragraph shall cease to have effect on the commencement of the repeal by the Northern Ireland Act 1998 of section 177 of the Social Security Administration Act 1992.
- 57 (1) Section 189 of the Social Security Administration Act 1992 (general provision on regulations and orders) is amended as follows.
  - (2) In subsection (1), after "and to" there is inserted " any provision providing for an order or regulations to be made by the Treasury or the Inland Revenue and to ".
  - (3) In subsection (8), for "165(4)" there is substituted "165(4)(a)".
- 58 In section 190(3)(a) of the Social Security Administration Act 1992 (statutory instruments subject to negative procedure), after "State" there is inserted ", the Treasury or the Inland Revenue".
- 59 (1) Schedule 7 to the Social Security Administration Act 1992 (regulations not requiring prior submission to Social Security Advisory Committee) is amended as follows.
  - (2) For paragraph 4 there is substituted—
    - "4 Regulations contained in a statutory instrument which states that it contains only regulations to make provision consequential on regulations under section 5 of the Contributions and Benefits Act."
  - (3) Paragraph 5 is omitted.

## Social Security Act 1993 (c. 3)

- 60 (1) Section 2 of the Social Security Act 1993 (payments into National Insurance Fund out of money provided by Parliament) is amended as follows.
  - (2) In subsection (2)—
    - (a) for "the Secretary of State with the consent of the Treasury by order provides" there is substituted " the Treasury by order provide ", and
    - (b) for "Secretary of State", in the second place where it occurs, there is substituted "Treasury".
  - (3) In subsection (5), for "Secretary of State", "his" and "he thinks" there are substituted respectively " Treasury ", " their " and " they think ".
  - (4) Subsections (6) and (7) are omitted.

## Jobseekers Act 1995 (c. 18)

61 In section 27(8) of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers), the word "and" immediately following the definition of "deductions" is omitted and at the end of the subsection there is inserted—

""prescribed" means specified in or determined in accordance with regulations; and

"regulations" means regulations made by the Treasury."

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- 62 In section 35(1) of the Jobseekers Act 1995 (interpretation), in the definition of "prescribed" and the definition of "regulations", before "means" there is inserted ", except in section 27 (and in section 36 so far as relating to regulations under section 27), ".
- 63 In section 36(4)(a) of the Jobseekers Act 1995 (regulations and orders), after "Secretary of State" there is inserted ", or (in the case of regulations made by the Treasury) to the Treasury, ".
- 64 (1) Section 38 of the Jobseekers Act 1995 (general financial arrangements) is amended as follows.
  - (2) In subsection (2), after "Secretary of State" there is inserted " or the Commissioners of Inland Revenue ".
  - (3) In subsection (5), for "Secretary of State" and "him" there are substituted respectively "Commissioners of Inland Revenue" and "them".

## Northern Ireland Act 1998 (c. 47)

- 65 In section 88 of the Northern Ireland Act 1998 (the Joint Authority), in subsection (3), for the words from "power" onwards there is substituted "power—
  - (a) to require the making by the Commissioners of Inland Revenue of any necessary adjustments between the National Insurance Fund and the Northern Ireland National Insurance Fund, and
  - (b) to make any other necessary financial adjustments."

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