
STATUTORY INSTRUMENTS

1998 No. 2209 (C.47)

SOCIAL SECURITY

**The Social Security Act 1998
(Commencement No. 1) Order 1998**

Made - - - - 7th September 1998

The Secretary of State for Social Security, in exercise of the powers conferred upon him by sections 79(3) and 87(2) and (3) of the Social Security Act 1998⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and interpretation

1.—(1) This Order may be cited as the Social Security Act 1998 (Commencement No. 1) Order 1998.

(2) In this Order, except where the context otherwise requires, references to sections and Schedules are references to sections of and Schedules to the Social Security Act 1998.

Appointed days

2. Subject to article 3 below, the day appointed for the coming into force of—
- (a) the provisions of the Social Security Act 1998 which are specified in Part I of the Schedule to this Order is 8th September 1998;
 - (b) the provisions of that Act which are specified in Part II of the Schedule to this Order, in so far as they authorise the making of Regulations or Orders, is 8th September 1998;
 - (c) the provisions of that Act which are specified in Part III of the Schedule to this Order, in so far as they are not already in force, is 6th April 1999;
 - (d) section 73 (statutory sick pay not precluded by maternity allowance), Schedule 8 in respect of the repeal in the Social Security Contributions and Benefits Act 1992⁽²⁾, Schedule 11, paragraph 2(d), of the words “(ii) she was entitled to a maternity allowance, or” and section 86(2) in so far as it refers to that repeal, is 6th April 1999;
 - (e) section 75 (overpayments out of social fund) is 5th October 1998.

(1) 1998 c. 14.
(2) 1992 c. 4.

Saving

3. Notwithstanding the appointment of 8th September 1998 for the coming into force of section 59(5) and (6), section 88 of the Taxes Management Act 1970⁽³⁾ shall continue to have effect with respect to the levy of Class 4 national insurance contributions with income tax, where—

- (a) an assessment has been made for the purpose of making good to the Crown a loss of tax wholly or partly attributable to—
 - (i) a failure to give a notice, make a return or produce or furnish a document or other information required by or under the Taxes Acts, or
 - (ii) an error in any information, return, accounts or other document delivered to an inspector or other officer of the Board of Inland Revenue; and
- (b) that assessment is in respect of the tax year 1996—1997 in respect of a partnership whose trade, profession or business was set up and commenced before 6th April 1994.

Signed by authority of the Secretary of State for Social Security.

7th September 1998

John Y. Denham
Minister of State,
Department of Social Security

(3) 1970 c. 9; section 88 was repealed with exceptions by the Finance Act 1996 (c. 8), Schedule 18 paragraph 17(3) and (4).

SCHEDULE

Article 2(a) to (c)

PART I

PROVISIONS COMING INTO FORCE ON 8th SEPTEMBER 1998

<i>Provisions of the Social Security Act 1998</i>	<i>Subject Matters</i>
Section 2 (except section 2(2)(a))	Use of computers.
Section 3	Use of information.
Section 16(4) and (5) (except section 16(4)(b))	Procedure.
Section 48	Apportionment of payments etc. made for more than one earner.
Section 49	Payments on account of directors' contributions.
Section 50(1) in so far as not already in force	Payments treated as remuneration and earnings.
Section 52	Class 1A contributions.
Section 55	Recovery of primary Class 1 contributions by secondary contributors.
Section 59	Levy of Class 4 contributions with income tax.
Section 68	Rates of short-term incapacity benefit.
Schedule 7 in the respects specified below and section 86(1) so far as it relates to them—	Minor and consequential amendments.
paragraph 27(a)	Information required by Secretary of State.
paragraph 49	Local authority records.
paragraphs 77(6) and 99(1)	National Insurance contributions.
Schedule 8 in respect of the repeals specified below and section 86(2) in so far as it relates to them—	Repeals.
in the Child Support Act 1991(4)—	Information.
in section 14, subsections (2) and (2A);	
in Schedule 2 to that Act, paragraph 2;	
in Schedule 2 to the Social Security Contributions and Benefits Act 1992(5), paragraph 3(1)(b) and, in paragraph 6(2), the words “or 88”;	National Insurance contributions.
in Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland)	National Insurance contributions

(4) 1991 c. 48.

(5) 1992 c. 4.

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<i>Provisions of the Social Security Act 1998</i>	<i>Subject Matters</i>
Act 1992(6), paragraph 3(1)(b) and in paragraph 6(2), the words “or 88”;	
in Schedule 2 to the Jobseekers Act 1995(7), paragraph 20(3);	Information.
in Schedule 3 to the Child Support Act 1995(8), paragraph 3(2).	Information.

PART II

PROVISIONS COMING INTO FORCE ON 8th SEPTEMBER 1998 FOR THE PURPOSE ONLY OF AUTHORISING THE MAKING OF REGULATIONS OR ORDERS

<i>Provision of the Social Security Act 1998</i>	<i>Subject Matter</i>
Section 53	Class 1B contributions.
Section 65	Class 1B contributions: Supplemental.
Schedule 7 in the respects specified below and section 86(1) so far as it relates to them—	Minor and consequential amendments.
paragraphs 56, 71(d), 77(7) to (9), (11) and (14) to (16), 91, 99(4) and 110(1)(a)	National Insurance contributions.
paragraph 114	Regulations not requiring prior submission to Social Security Advisory Committee.

PART III

PROVISIONS COMING INTO FORCE ON 6th APRIL 1999

<i>Provisions of the Social Security Act 1998</i>	<i>Subject Matter</i>
Section 16(4)(b)	Procedure.
Section 53 so far as not already in force	Class 1B contributions.
Section 65 so far as not already in force	Class 1B contributions: Supplemental.
Schedule 7 in the respects specified below (so far as not already in force) and section 86(1) so far as it relates to them—	
paragraphs 56, 57, 58(2), 71(d), 77(1), (7) to (9), (11), (12) and (14) to (16), 86(2) (a), (3)(a), (4) and (6), 91, 99(4), 100(1) and 110(1)(a);	National Insurance contributions.
paragraph 114	

(6) 1992 c. 7.

(7) 1995 c. 18.

(8) 1995 c. 34.

<i>Provisions of the Social Security Act 1998</i>	<i>Subject Matter</i>
Schedule 8 in respect of the repeal specified below and section 86(2) in so far as it relates to it— in Schedule 1 to the Social Security Contributions and Benefits Act 1992(9), in paragraph 6(2)(b), the words “(being not less than one year after the end of the tax year in respect of which the sums are due)”.	

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the coming into force on 8th September 1998 of the following provisions of the Social Security Act 1998 (c. 14)—

sections 2 and 3 (except section 2(2)(a)) which relate to the use of computers and the use of information;

sections 16(4) and (5) (except section 16(4)(b)), 48, 49, 50(1), 52, 55 and 59, which relate to National Insurance contributions;

section 68 which relates to the rates of short-term incapacity benefit;

section 86(1) (minor and consequential amendments) in so far as it relates to paragraphs 27(a), 49, 56, 71(d), 77(6) to (9), (11) and (14) to (16), 91, 99(1) and (4), 110(1)(a) and 114 of Schedule 7; and section 86(2) in so far as it relates to certain repeals consequential upon the coming into force of the above provisions.

Some of the provisions mentioned above which relate to National Insurance contributions are brought into force only for the purpose of authorising the making of Regulations or Orders.

In addition, section 73 of the Social Security Act 1998 (which relates to statutory sick pay) is brought into force on 6th April 1999 and section 75 of that Act (which relates to overpayments out of the social fund) is brought into force on 5th October 1998.

Further provisions relating to National Insurance contributions are brought into force on 6th April 1999. These include those provisions brought partially into force on 8th September 1998 together with section 16(4)(b), sections 53 and 65 and certain consequential amendments relating to Class 1B National Insurance contributions.

Article 3 contains a saving with respect to the levy of Class 4 National Insurance contributions with income tax.

The cost to business of the commencement of provisions in the Social Security Act 1998 is detailed in the Compliance Cost Assessment laid before both Houses of Parliament when the Social Security Bill was introduced on 9th July 1997. Copies of the Assessment are available from the Department

(9) 1992 c. 4.

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