
STATUTORY INSTRUMENTS

2009 No. 208

SOCIAL SECURITY

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2009

<i>Made</i>	- - - -	<i>9th February 2009</i>
<i>Laid before Parliament</i>		<i>9th February 2009</i>
<i>Coming into force</i>	- -	<i>1st April 2009</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 132A(1) and 189(4) and (5) of the [Social Security Administration Act 1992\(1\)](#):

Citation and Commencement

1. These Regulations may be cited as the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2009 and shall come into force on 1st April 2009.

Amendments to the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2007

2. The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2007(2) are amended as follows.

3.—(1) In regulation 2 (interpretation)(3) for the definition of “the Special Commissioners” substitute—

““tribunal” means the First-tier Tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal.”.

(2) In the table in regulation 4(2)(4)—

- (a) in the first column omit the entry for section 317A; and
- (b) in the second column omit the entry for regulation 13A.

(1) 1992 c. 5. Section 132A was inserted by section 7(2) of the [National Insurance Contributions Act 2006](#) (c. 10).
(2) [S.I. 2007/785](#), amended by [S.I. 2008/2678](#).
(3) The definition of “Special Commissioners” was inserted by [S.I. 2008/2678](#).
(4) The table in regulation 4 was substituted by [S.I. 2008/2678](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) In regulation 5A(1) and (3) (doubt as to notifiability)(5) for “Special Commissioners” substitute “tribunal”.

(4) In regulation 7A(2) and (3) (supplemental information) for “Special Commissioners” substitute “tribunal”.

(5) In regulation 12B(1) (reasons for non-disclosure: supporting information) for “Special Commissioners” substitute “tribunal”.

(6) In regulation 12C(1) and (3) (order to disclose) for “Special Commissioners” substitute “tribunal”.

(7) Omit regulation 13A (Special Commissioners: procedure)(6).

(8) Omit regulation 15(3) (modification of Part 10 of the Taxes Management Act 1970).

9th February 2009

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her
Majesty’s Treasury

(5) Regulations 5A, 7A, 12B, 12C and 13A were inserted by [S.I. 2008/2678](#).

(6) Regulation 13A was inserted by [S.I. 2008/2678](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st April 2009. Following the abolition of the Special Commissioners and the transfer of their functions to the new tribunal system, these Regulations transfer the functions of the Special Commissioners to make certain orders in respect of National Insurance contributions to the new tribunal system. These amendments correspond to similar provisions in relation to taxes.

The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56) implements the main transfer of Revenue and Customs appeals to the new tribunal system, and transferred the functions of the Special Commissioners to the new tribunal system in relation to the tax provisions in the Finance Act 2004. The National Insurance contributions provisions concerning the Special Commissioners were made late in 2008 and were not included in that Order.

An Impact Assessment has not been prepared in respect of these Regulations. An Impact Assessment covering the changes made by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the OPSI website.