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STATUTORY INSTRUMENTS

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**2021 No. 219**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>5th March 2021</i>
<i>Laid before Parliament</i>		<i>8th March 2021</i>
<i>Coming into force</i>	- -	<i>6th April 2021</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 175(4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1) and section 171(4) and (10) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them(3).

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- (1) 1992 c. 4. Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) ("the 1999 Act"). Relevant amendments to paragraph 6(1) of Schedule 1 were made by paragraph 77(8) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 35(2) of Schedule 3 to the 1999 Act and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA").
- (2) 1992 c. 7. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order"). Relevant amendments to paragraph 6(1) of Schedule 1 were made by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), paragraph 34(2) of Schedule 3 to the Transfer Order and paragraph 204 of Schedule 6 to ITEPA.
- (3) 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) ("the 2005 Act"). Section 50(1) of the 2005 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.