
STATUTORY INSTRUMENTS

2021 No. 242

SOCIAL SECURITY

The Social Security Contributions (Disregarded Payments) (Coronavirus) Regulations 2021

<i>Made</i>	- - - -	<i>8th March 2021</i>
<i>Laid before Parliament</i>		<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>6th April 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 3(2) (b) and (3) of the Social Security Contributions and Benefits Act 1992⁽¹⁾, and section 3(2)(b) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽²⁾.

The Secretary of State and the Department for Communities⁽³⁾ concur in the making of these Regulations.

(1) 1992 c. 4 (“the 1992 Act”). Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(2) 1992 c. 7 (N.I.) (“the 1992 NI Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671 so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland.

(3) The functions of the Department of Health and Social Services for Northern Ireland under the 1992 NI Act were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No.481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).