STATUTORY INSTRUMENTS

2015 No. 521

SOCIAL SECURITY

The Social Security Contributions (Amendments in Consequence of Part 4 of the Finance Act 2014) Regulations 2015

Made - - - -	*5th March 2015*
Laid before Parliament	*5th March 2015*
Coming into force - -	*12th April 2015*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 175(4) of, and paragraph 6(1) and (2) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(**1**); section 171(4) of, and paragraph 6(1) and (2) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**) and now exercisable by them(**3**); sections 13 and 25(5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(**4**); and Articles 12 and 23(7) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(**5**) and now exercisable by them(**6**).

The Lord Chancellor concurs in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and Article 12 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(**1**) 1992 c. 4. Section 175(4) has been amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2) ("the 1999 Act"). Paragraph 6(1) and (2) was amended by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c. 14). Paragraph 6(1) was amended by paragraph 35 of Schedule 3 to the 1999 Act, so that the power to make regulations became exercisable by the Inland Revenue, and by paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1) ("ITEPA").

(**2**) 1992 c. 7. Section 171 has been relevantly amended by S.I. 1993/1579 (N.I. 8), 1994/1898 (N.I. 12) and 1999/671. Paragraph 6(1) and (2) was amended by paragraph 58(8) and (9) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)). Paragraph 6(1) was amended by paragraph 204 of Schedule 6 to ITEPA and by paragraph 34 of Schedule 3 to the Social Security (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the 1999 Order") so that the power to make regulations became exercisable by the Commissioners of Inland Revenue.

(**3**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**4**) 1999 c. 2. Section 13 was amended by S.I. 2009/56 and 2009/77.

(**5**) S.I. 1999/671. Article 12 was amended by S.I. 2009/56 and 2009/77.

(**6**) Section 27 of the 1999 Act and Article 2 of the 1999 Order define "the Board" as meaning the Commissioners of Inland Revenue. See also footnote (c).

The Scottish Ministers(**7**) concur in the making of these Regulations in relation to the exercise of the powers in section 13 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Amendments in Consequence of Part 4 of the Finance Act 2014) Regulations 2015 and come into force on 12th April 2015.

Amendment of the Social Security Contributions (Decisions and Appeals) Regulations 1999

2. After regulation 12(2) of the Social Security Contributions (Decisions and Appeals) Regulations 1999(**8**) (appeals from the tribunal), insert—

> "(3) The reference to section 56 of the Taxes Management Act 1970(**9**) in this regulation includes a reference to that section as amended by section 225(1) of the Finance Act 2014(**10**) (protection of the revenue pending further appeals).".

Amendment of the Social Security (Contributions) Regulations 2001

3. After regulation 1(3) of the Social Security (Contributions) Regulations 2001(**11**)(interpretation), insert—

> "(3A) In these Regulations, references to—
>
> (a) Schedule 24 to the Finance Act 2007(**12**) (penalties for errors); and
>
> (b) Schedule 55 to the Finance Act 2009(**13**) (penalties for failure to make a return)
>
> include references to these Schedules as amended by paragraphs 3 and 5 of Schedule 33 to the Finance Act 2014 (Part 4: Consequential Amendments).".

Nick Lodge
Jennie Granger
Two of the Commissioners for Her Majesty's
Revenue and Customs

5th March 2015

(**7**) The functions of the Lord Advocate under section 13(1) of the 1999 Act, were transferred to the Secretary of State by Article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by Article 3 of, and paragraph 22 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), and were transferred to the Scottish Ministers, by Article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

(**8**) S.I. 1999/1027; relevantly amending instruments are S.I. 2009/777, 2010/2451 and 2015/174.

(**9**) 1970 c. 9. Section 56 was substituted by S.I. 2009/56 and amended by section 225(1) of the Finance Act 2014 (c. 26).

(**10**) 2014 c. 26.

(**11**) S.I 2001/1004; relevantly amended by S.I. 2003/193, 2004/770, 2007/1056, 2008/636, 2009/111, 2010/721, 2010/2450, 2012/821, 2013/622, 2013/2301, 2014/608 and 2014/2397.

(**12**) 2007 c. 11. Schedule 24 has been relevantly amended by Schedule 40 to the Finance Act 2008 (c. 9), Schedule 57 to the Finance Act 2009 (c. 10), Schedule 10 to the Finance Act 2010 (c. 13), Schedule 33 to the Finance Act 2014 (c. 26) and S.I. 2009/56.

(**13**) 2009 c.10. Schedule 55 has been relevantly amended by Schedule 50 to the Finance Act 2013 (c. 29) and Schedule 33 to the Finance Act 2014.