STATUTORY INSTRUMENTS

2015 No. 174

SOCIAL SECURITY

The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2015

Made - - - - 9th February 2015

Laid before Parliament 11th February 2015
Coming into force in accordance with regulation 1(2) and (3)

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 9, 11, 13 and 25(3) and (5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(**1**), and Articles 8, 10, 12, 23(5) and 23(7) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(**2**) and now exercisable by them(**3**).

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.

The Scottish Ministers(**4**) 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.

(**1**) 1999. c.2 ("the 1999 Act"). Section 11 was amended by the Employment Act 2002 (c. 22) section 9(1) and (4), the Work and Families Act 2006 (c. 18) Schedule 1, paragraph 47, the Work and Families Act 2014 (c. 6) section 126(2) and by S.I. 2009/56.

(**2**) S.I. 1999/671 ("the 1999 Order"). Article 10 was amended by S.I. 2002/2836, 2006/1947 and 2009/56. Article 12 was amended by S.I. 2009/56 and 2009/77.

(**3**) Section 27 of the 1999 Act and Article 2 of the 1999 Order define "the Board" as meaning the Commissioners of Inland Revenue. 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). Section 50(1) of that 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.

(**4**) 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).