

2000 No. 2343

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 9) Regulations 2000

<i>Made</i> - - - -	<i>31st August 2000</i>
<i>Laid before Parliament</i>	<i>4th September 2000</i>
<i>Coming into force</i>	<i>25th September 2000</i>

The Treasury, in exercise of the powers conferred upon them by sections 11(4) and (5) and 175(3), (4) and (5) of the Social Security Contributions and Benefits Act 1992(a), and paragraph 8(1)(h), (m) and (q) and (1A) of Schedule 1(b) to that Act, and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 122(1) and 175(3), (4) and (5) of that Act and paragraph 3(1) and (6) of that Schedule(c), and of all other powers respectively enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 9) Regulations 2000 and shall come into force on 25th September 2000.

Amendment of the Social Security (Contributions) Regulations 1979

2. Amend the Social Security (Contributions) Regulations 1979(d) in accordance with the following provisions of these Regulations.

[Regulation 3 inserts a new definition into regulation 1(2) of S.I. 1979/591.]

[Regulations 4 – 7 amend regulations 24, 32, 33 & 34 of S.I. 1979/591.]

[Regulations 8 & 9 substitute regulations 53A(1) & 53B of S.I. 1979/591.]

[Regulation 10 substitutes words in heading to regulation 54A of S.I. 1979/591.]

[Regulation 11 substitutes regulation 54A(1) of S.I. 1979/591.]

[Regulation 12 amends regulation 78 of S.I. 1979/591.]

(a) 1992 c. 4. The scope of section 11 and the provisions of Schedule 1 exercised by the Treasury and the Commissioners of Inland Revenue in making these Regulations is extended by section 133(1) of the Finance Act 1999 (c. 16) insofar as they relate to the electronic delivery of information. Section 11(4) was amended by paragraph 12 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”) and by article 2 of S.I. 2000/755. Section 122(1) is cited because of the meaning ascribed to “prescribe”.

(b) Paragraph 8(1A) was inserted by paragraph 39(3) of Schedule 3 to the Transfer Act.

(c) Paragraph 3(1) of Schedule 1 was amended by paragraph 77(5) of Schedule 7 to the Social Security Act 1998 (c. 14) and paragraph 3(6) was added by paragraph 33 of Schedule 3 to the Transfer Act.

(d) S.I. 1979/591: relevant amending instruments are S.I. 1984/77, 1988/992, 1992/97, 1992/1440, 1993/260, 1996/2407, 1999/567 and 568.

31st August 2000 Two of the Lords Commissioners of Her Majesty's Treasury
Greg Pope
Jim Dowd

31st August 2000 Two of the Commissioners of Inland Revenue
Ann Chant
Dave Hartnett

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations permit a variety of notifications and applications, previously required to be made in writing under the Social Security (Contributions) Regulations 1979 (S.I. 1979/591) (referred to in this Note as “the principal Regulations”), to be made alternatively by means of such electronic communications as are authorised by the Inland Revenue. Such notifications and applications may still be made in writing.

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 introduces the amendments to the principal Regulations effected by the following regulations.

Regulation 3 amends regulation 1(2) of the principal Regulations by inserting a definition of “electronic communications”.

Regulation 4 amends regulation 24 of the principal Regulations to permit the making of an application for the cancellation of a certificate in the case of a person entitled to the benefit of the small earnings exception in any manner permitted by the Inland Revenue. Regulation 4 also contains, as do regulations 5 to 12, provisions consequent on the transfer of functions under the principal Regulations from the Secretary of State to the Inland Revenue by virtue of Schedule 2 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

Regulations 5, 6, 7 and 12 make amendments respectively to regulations 32, 33, 34 and 78 of the principal Regulations. The amendments permit applications for the return of contributions to be made by electronic means and, in the case of a request for the return of special Class 4 contributions, in such other manner as is approved by the Inland Revenue. In addition, the amendment made by regulation 6(3) to regulation 33 of the principal Regulations enables an earner to give consent by electronic means to the return of primary Class 1 contributions to the secondary contributor.

Regulations 8 and 9 amend respectively regulations 53A and 53B of the principal Regulations. The amendments permit the commencement or cessation of payment of Class 2 or Class 3 contributions and changes of address to be notified electronically.

Regulation 11 replaces the existing paragraph (1) of regulation 54A of the principal Regulations with four new paragraphs which, in addition to substituting references to the Inland Revenue for those to the Secretary of State, are intended to make the provisions easier to understand.