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STATUTORY INSTRUMENTS

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**2020 No. 238**

**SOCIAL SECURITY**

**The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2020**

<i>Made</i>	- - - -	<i>12th March 2020</i>
<i>Laid before Parliament</i>		<i>13th March 2020</i>
<i>Coming into force</i>	- -	<i>6th April 2020</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 9(1), 11, 13 and 25(3) and (5) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup>.

The Lord Chancellor<sup>(3)</sup> 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.

The Scottish Ministers<sup>(4)</sup> 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 (Decisions and Appeals) (Amendment) Regulations 2020 and come into force on 6th April 2020.

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- (1) 1999 c. 2 ("the 1999 Act"). Section 11 was amended by section 9(4) of the Employment Act 2002 (c. 22), paragraph 47 of Schedule 1 to the Work and Families Act 2006 (c. 18), paragraph 46 of Schedule 7 to the Children and Families Act 2014 (c. 6), paragraph 31 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24), and S.I. 2009/56. Section 13 was amended by S.I. 2009/56 and 2009/777.
- (2) Section 27 of the 1999 Act defines "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 (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.
- (3) The Secretary of State for Justice has oversight of all Ministry of Justice business. Their specific responsibilities include the functions of the Lord Chancellor. Since 9th May 2007, the two roles of Secretary of State for Justice and Lord Chancellor have been carried out by one person with the office-holder holding both titles.
- (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) with effect from 19th May 1999. 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).

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

2.—(1) The Social Security Contributions (Decisions and Appeals) Regulations 1999(5) are amended as follows.

(2) In regulations 3(3), 4(1)(a), 11(7) and 12(2)(b), before “or statutory adoption pay” insert “, statutory parental bereavement pay”.

*Penny Ciniewicz  
Melissa Tatton*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

12th March 2020

I concur with the making of these Regulations as indicated in the preamble.  
Signed by authority of the Lord Chancellor

*Alex Chalk*

Parliamentary Under Secretary of State  
Ministry of Justice

10th March 2020

The Scottish Ministers concur with the making of these Regulations as indicated in the preamble.  
Signed by the authority of the Scottish Ministers.

*Humza Yousaf*

Authorised to sign by the Scottish Ministers

10th March 2020

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Part 2, paragraphs 4 and 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24) (“the 2018 Act”) inserted a new Part 12ZD into the Social Security Contributions and Benefits Act 1992 (c. 4) (“the 1992 Act”). This created an entitlement to statutory parental bereavement pay. The 2018 Act does not apply or extend to Northern Ireland.

Part 2, paragraphs 30 and 31 of the 2018 Act also amended sections 8 and 11 of the 1992 Act respectively, so as to provide for officers of Revenue and Customs to make decisions regarding statutory parental bereavement pay, and for such decisions to be appealed. As a result, these Regulations make consequential amendments to secondary legislation to insert references to statutory parental bereavement pay into provisions that govern the making of these decisions and any subsequent appeal.

A Tax Information and Impact Note has not been prepared for these Regulations as they are part of a package of legislative measures and the relevant impact assessment is the “Parental Bereavement (Leave and Pay) Bill impact assessment” which was published on 14th May 2018. An addendum to the impact assessment was also published on 24th May 2018. Copies of these two documents are available at: <https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/Impact%20Assessment%20-%20Parental%20Bereavement%20-%20amended%20200113.pdf> and <https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/18105-impact-assessment-addendum.pdf> respectively. Paper copies of both impact assessments can be obtained from the Department for Business, Energy and Industrial Strategy, 1 Victoria Street, Westminster, London SW1H 0ET, and copies have also been placed in the libraries of both Houses of Parliament.