STATUTORY INSTRUMENTS

2025 No. 350

SOCIAL SECURITY

The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2025

Made - - - -	*13th March 2025*
Laid before Parliament	*14th March 2025*
Coming into force - -	*6th April 2025*

The Commissioners for His 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(**a**), and now exercisable by them(**b**).

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.

The Scottish Ministers(**c**) 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 2025 and come into force on 6th April 2025.

(**a**) 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), paragraph 32 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20) and S.I. 2009/56. Section 13 was amended by S.I. 2009/56 and 2009/777.

(**b**) 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.

(**c**) 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(**a**) 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 neonatal care pay".

Myrtle Lloyd
Carol Bristow
3rd March 2025 Two of the Commissioners for His Majesty's Revenue and Customs

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

Sarah Sackman
Minister of State
13th March 2025 Ministry of Justice

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

Siobhian Brown
26th February 2025 Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraphs 4 and 5 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20) ("the 2023 Act") inserted Part 12ZE into the Social Security Contributions and Benefits Act 1992 (c. 4). This created an entitlement to statutory neonatal care pay. The 2023 Act does not apply or extend to Northern Ireland.

Paragraphs 31 and 32 of the Schedule to the 2023 Act also amended sections 8 and 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 respectively, so as to provide for officers of Revenue and Customs to make decisions regarding statutory neonatal care pay, and for such decisions to be appealed. As a result, these Regulations make consequential amendments to secondary legislation to insert references to statutory neonatal care 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 was published on 23 January 2023. A copy of the document is available at: https://publications.parliament.uk/pa/bills/cbill/58-03/0014/NeonatalCareLeaveandPayIA_Final.pdf.

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(**a**) S.I. 1999/1027; relevant amendments were made by S.I. 2002/3120, 2009/56, 2009/777, 2010/2451, 2015/174, 2015/521 and 2020/238.

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