

## SCHEDULE 3

Article 4

### Transfer of Other Functions to Treasury or Board

#### *The Social Security Contributions and Benefits Act 1992*

**1.** In section 16(5) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> (application of Income Tax Acts and destination of Class 4 contributions), as substituted by paragraph 16 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999<sup>(2)</sup>, for “over to the Northern Ireland Department” there is substituted “into the Northern Ireland National Insurance Fund”.

#### *The Contributions and Benefits Act*

**2.** In section 1 of the Contributions and Benefits Act (outline of contributory system), after subsection (6) there is inserted—

“(7) Regulations under subsection (6) above shall be made by the Treasury.”.

**3.** In section 2 of that Act (categories of earners), after subsection (2) there is inserted—

“(2A) Regulations under subsection (2)(a) above shall be made by the Treasury with the concurrence of the Department.”.

**4.** In section 3 of that Act (“earnings” and “earner”), at the end of subsection (2) there is inserted “by regulations made by the Treasury with the concurrence of the Department”.

**5.** In section 4 of that Act (payments treated as remuneration and earnings), after subsection (6)<sup>(3)</sup> there is added—

“(7) Regulations under this section shall be made by the Treasury with the concurrence of the Department.”.

**6.** In section 5 of that Act (earnings limits for Class 1 contributions), after subsection (3) there is added—

“(4) Regulations under this section shall be made by the Treasury.”.

**7.** In section 6 of that Act (liability for Class 1 contributions), after subsection (6) there is added—

“(7) Regulations under any provision of this section shall be made by the Treasury.”.

**8.—**(1) Section 7 of that Act (definition of “secondary contributor”) is amended as follows.

(2) In subsection (2), for “Department” there is substituted “Treasury”.

(3) After that subsection there is added—

“(3) Regulations under any provision of this section shall be made by the Treasury.”.

**9.** In section 8 of that Act (calculation of primary Class 1 contributions), after subsection (4) there is added—

“(5) Regulations under subsection (3) above shall be made by the Treasury.”.

**10.** In section 9<sup>(4)</sup> of that Act (calculation of secondary Class 1 contributions) at the end there is added—

“(4) Regulations under subsection (1) above shall be made by the Treasury.”.

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(1) 1992 c. 4.

(2) 1999 c. 2.

(3) Subsection (6) was added by Article 47(2) of the Social Security (Northern Ireland) Order 1998 (S.I.1998/1506 (N.I. 10)).

(4) Section 9 was substituted by Article 48(4) of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

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**11.**—(1) Section 10 of that Act (Class 1A contributions) is amended as follows.

(2) In subsection (7)—

(a) for “Regulations may” there is substituted “The Treasury may by regulations”, and

(b) for “Department” there is substituted “Treasury”.

(3) In subsection (9), for “Regulations may” there is substituted “The Treasury may by regulations”.

**12.** In section 10A(7)(5) of that Act (Class 1B contributions), for “Regulations may” there is substituted “The Treasury may by regulations”.

**13.** In section 11 of that Act (liability for Class 2 contributions), in subsections (3) and (4), for “Regulations may” there is substituted “The Treasury may by regulations”.

**14.** In section 12 of that Act (late paid Class 2 contributions), in subsections (4) and (6), for “Department” there is substituted “Treasury”.

**15.**—(1) Section 13 of that Act (Class 3 contributions) is amended as follows.

(2) In subsection (1), for “Regulations shall” there is substituted “The Treasury shall by regulations”.

(3) In subsection (3), for “Regulations may” there is substituted “The Department may by regulations”.

(4) In subsection (7), for “Department” there is substituted “Treasury”.

**16.** In section 14 of that Act (restriction on right to pay Class 3 contributions), after subsection (4)(6) there is added—

“(5) Regulations under subsection (1) or (2) above shall be made by the Treasury.”.

**17.**—(1) Section 17 of that Act (exceptions, deferment and incidental matters relating to Class 4 contributions) is amended as follows.

(2) In subsection (1), for the words from the beginning to “Inland Revenue” there is substituted “The Inland Revenue may by regulations”.

(3) In subsections (3) and (4), for “Regulations may” there is substituted “The Inland Revenue may by regulations”.

(4) Subsection (6) shall cease to have effect.

**18.**—(1) Section 18 of that Act (Class 4 contributions recoverable under regulations) is amended as follows.

(2) In subsection (1), for “Provision may be made by regulations” there is substituted “The Inland Revenue may by regulations make provision”.

(3) In subsection (2), for “regulations may” there is substituted “regulations made by the Inland Revenue may”.

**19.**—(1) Section 19 of that Act (general power to regulate liability for contributions) is amended as follows.

(2) After subsection (5) there is inserted—

“(5A) Regulations under any of subsections (1) to (5) above shall be made by the Treasury.”

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(5) Section 10A was inserted by Article 50 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

(6) Subsection (4) was added by paragraph 41 of Schedule 6 to the Social Security (Northern Ireland) Order 1998.

(3) In subsection (6), for “Regulations may” there is substituted “The Department may by regulations”.

**20.** In section 19A(7) of that Act (Class 1, 1A or 1B contributions paid in error), after subsection (2) there is added—

“(3) Regulations under subsection (2) above shall be made by the Treasury.”.

**21.—**(1) Section 112 of that Act (certain sums to be earnings) is amended as follows.

(2) In subsection (1), for “Regulations may” there is substituted “The Treasury may by regulations made with the concurrence of the Department”.

(3) After subsection (2) there is inserted—

“(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Department.”.

**22.—**(1) Section 116 of that Act (application of that Act and the Administration Act to Her Majesty’s forces) is amended as follows.

(2) In subsection (2)—

(a) for “The Secretary of State may” there is substituted “The Treasury may with the concurrence of the Secretary of State”, and

(b) for “he thinks” there is substituted “the Treasury think”.

(3) In subsection (3), for “made by the Secretary of State” there is substituted “made by the Treasury with the concurrence of the Secretary of State”.

**23.** In section 117(1) of that Act (application of that Act and the Administration Act to mariners, airmen, etc.)—

(a) for “The Department may” there is substituted “The Treasury may with the concurrence of the Department”, and

(b) for “the Department thinks” there is substituted “the Treasury think”.

**24.** In section 118 of that Act (married women and widows)—

(a) for “The Department may” there is substituted “The Treasury may with the concurrence of the Department”, and

(b) for “the Department thinks” there is substituted “the Treasury think”.

**25.** In section 119 of that Act (persons outside Northern Ireland)—

(a) for “The Department may” there is substituted “The Treasury may with the concurrence of the Department”, and

(b) for “Department thinks” there is substituted “the Treasury think”.

**26.** In section 120(1) of that Act (treatment of voidable marriages, etc.), after “Regulations”, in the first place where it occurs, there is inserted “made by the Treasury with the concurrence of the Department”.

**27.** In section 121 of that Act (interpretation of Parts I to VI and supplementary provisions)—

(a) in subsection (2), after “Regulations” there is inserted “made by the Treasury with the concurrence of the Department”, and

(b) in subsection (3), for “by regulations” there is substituted “by the Treasury by regulations made with the concurrence of the Department”.

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(7) Section 19A was inserted by Article 51 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I.10)).

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**28.**—(1) Section 171 of that Act (regulations and orders: general) is amended as follows.

(2) In subsection (2), for the words from the beginning to “or orders” there is substituted “Any power conferred by this Act on the Department to make regulations or orders”.

(3) For subsection (10) there is substituted—

“(10) Any power of the Secretary of State, the Treasury or the Commissioners of Inland Revenue under this Act to make regulations or orders is exercisable by statutory instrument, and subsections (3) to (5) above apply to those regulations or orders as they apply to regulations or orders made by the Department.”.

(4) In subsection (11), for the words from “under” to “regulations” there is substituted “to make an order under section 155A(1) above or regulations under section 116, 155A(4), 157 or 163 above”.

**29.**—(1) Section 172 of that Act (Assembly, etc. control of regulations and orders) is amended as follows.

(2) In subsection (2)(a)—

(a) for “19(4) to (6)” there is substituted “19(6)”, and

(b) “11(3), 18(1)” and “117, 118” are omitted.

(3) Subsection (3)(a) is omitted.

(4) In subsection (9), for the words from the beginning to “below” there is substituted “Subject to subsections (11), (11A) and (11B) below,” and after “Secretary of State” there is inserted “, the Treasury or the Commissioners of Inland Revenue”.

(5) After subsection (11) there is inserted—

“(11A) A statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section 11(3), 18, 19(4) and (5), 117 or 118 or an order under section 155A shall not be made unless a draft of the instrument has been laid before Parliament and been approved by resolution of each House of Parliament.

(11B) Subsection (11A) above does not apply to a statutory instrument by reason only that it contains regulations under section 117 which the instrument states are made for the purpose of making provision consequential on provision under section 129 of the Administration Act.”.

**30.** In paragraph 1 of Schedule 1 to that Act (Class 1 contributions where earner employed in more than one employment), after sub-paragraph (8) there is inserted—

“(8A) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”.

**31.** In paragraph 2 of Schedule 1 to that Act (earnings not paid at normal intervals), after “Regulations” there is inserted “made by the Inland Revenue”.

**32.** In paragraph 3 of Schedule 1 to that Act (method of paying Class 1 contributions), after sub-paragraph (5)(8) there is added—

“(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.”.

**33.** In paragraphs 4, 5(9) and 5A(10) of Schedule 1 to that Act (supplementary provisions relating to contributions of Classes 1, 1A and 1B), after “Regulations” there is inserted “made by the Inland Revenue”.

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(8) Sub-paragraph (5) was added by Article 52(b) of the Social Security (Northern Ireland) Order 1998.

(9) Paragraph 5 was substituted by paragraph 58(6) of Schedule 6 to the Social Security (Northern Ireland) Order 1998.

(10) Paragraph 5A was inserted by paragraph 58(7) of Schedule 6 to the Social Security (Northern Ireland) Order 1998.

**34.**—(1) Paragraph 6 of Schedule 1 to that Act (power to combine collection of contributions with tax) is amended as follows.

- (2) In sub-paragraph (1), for “with the concurrence of” there is substituted “by”.
- (3) Sub-paragraph (8) is omitted.

**35.**—(1) Paragraph 7 of Schedule 1 to that Act (special penalties in the case of certain returns) is amended as follows.

- (2) In sub-paragraph (6), for “be apportioned between the Inland Revenue and the Department” there is substituted “for the purposes of making any payment into the National Insurance Fund be apportioned between income tax and contributions”.
- (3) Sub-paragraph (7) is omitted.
- (4) In sub-paragraph (8), for “Sub-paragraphs (6) and (7)” there is substituted “Sub-paragraph (6)”.

**36.** In paragraph 7A(2)(**11**) of Schedule 1 to that Act (penalties for fraud or negligence in making contributions return), after “regulations” there is inserted “made by the Treasury”.

**37.** In paragraph 7B(1)(**12**) of Schedule 1 to that Act (collection of contributions by Department) for “Regulations may” there is substituted “The Treasury may by regulations”.

**38.**—(1) Paragraph 8 of Schedule 1 to that Act (general regulation-making powers) is amended as follows.

- (2) In sub-paragraph (1), for “Regulations may” there is substituted “The appropriate authority may by regulations”.
- (3) After sub-paragraph (1) there is inserted—
  - “(1A) In sub-paragraph (1), “the appropriate authority” means the Treasury, except that, in relation to—
    - (a) provision made by virtue of paragraph (d) of that sub-paragraph, and
    - (b) provision made by virtue of paragraph (q) of that sub-paragraph in relation to the matters referred to in paragraph (d),it means the Department.”
- (4) In sub-paragraph (2), for “made by the Department” there is substituted “made by the Inland Revenue”.
- (5) In sub-paragraph (3)(a), for “Department of Finance and Personnel” there is substituted “Treasury”.

**39.** In paragraph 9 of Schedule 1 to that Act (determination of person’s age for purposes of contributions), for “Regulations may” there is substituted “The Treasury may by regulations”.

**40.** In paragraph 10(1) of Schedule 1 to that Act (sickness payments counting as remuneration), for “Regulations may” there is substituted “The Treasury may by regulations”.

#### *The Administration Act*

**41.** In section 12(2) of the Administration Act(provision of medical information in relation to statutory sick pay), after “regulations” there is inserted “made with the concurrence of the Inland Revenue”.

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(11) Paragraph 7A was inserted by Article 53(2) of the Social Security (Northern Ireland) Order 1998.

(12) Paragraph 7B was inserted by Article 54 of the Social Security (Northern Ireland) Order 1998.

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**42.** In section 13 of that Act (provision of information in relation to statutory maternity pay), after subsection (1) there is inserted—

“(1A) Any regulations for the purposes of subsection (1) above must be made with the concurrence of the Inland Revenue.”.

**43.** In section 129 of that Act (amendments following alterations in Great Britain)—

- (a) for “Secretary of State” there is substituted “Treasury”,
- (b) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”

**44.—**(1) Section 141 of that Act (National Insurance Fund) is amended as follows.

(2) For subsection (1) there is substituted—

“(1) The National Insurance Fund shall be maintained under the control and management of the Inland Revenue.”.

(3) In subsection (2)—

- (a) after “prepared” there is inserted “by the Inland Revenue”,
- (b) for “Department of Finance and Personnel” there is substituted “Treasury”,
- (c) the words “for Northern Ireland” are omitted,
- (d) for “the Assembly” there is substituted “Parliament”.

(4) In subsection (3), for “Department of Finance and Personnel” and “that Department” there is substituted respectively “National Debt Commissioners” and “them”.

(5) In subsection (4) for “Department of Finance and Personnel”, and “the Assembly” there is substituted respectively “National Debt Commissioners” and “Parliament”.

**45.—**(1) Section 142 of that Act (payment of contributions into National Insurance Fund, etc.) is amended as follows.

(2) In subsection (1), for “Department” and “it” there are substituted respectively “Inland Revenue” and “them”.

(3) In subsection (2)—

- (a) for the words from the beginning to “16(5)” there is substituted “Subsection (1) above is subject to section 16(5)”, and
- (b) the words from “and by” to the end are omitted.

(4) In subsection (3) for “Department of Finance and Personnel” there is substituted “Treasury”.

(5) In subsection (4), as substituted by paragraph 29(2) of Schedule 1 to this Order, in paragraph (b), for “the Department” there is substituted “contributions”.

(6) In subsection (4A)(13), for “, 7B or 7C” there is substituted “or 7B”.

(7) In subsection (6)—

- (a) for “Department” there is substituted “Inland Revenue”,
- (b) for “Department considers” there is substituted “Inland Revenue consider”, and
- (c) for “Department of Finance and Personnel” there is substituted “Treasury”.

(8) For subsection (7), there is substituted—

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(13) Subsection (4A) was inserted by paragraph 77(2) of Schedule 6 to the Social Security (Northern Ireland) Order 1998.

“(7) Whenever the Treasury makes an order under section 162(7) of the Great Britain Administration Act (destination of contributions — national health service allocation), the order may also make corresponding provision for Northern Ireland.”.

(9) In subsection (9)—

- (a) for “Department”, in the first place where it occurs, there is substituted “Inland Revenue”,
- (b) for “it” there is substituted “them”, and
- (c) for the words from “the remainder shall” to “towards” there is substituted “the remainder shall be paid by the Inland Revenue to the relevant Northern Ireland Department towards”.

(10) In subsection (10), for “Department” there is substituted “Inland Revenue”.

(11) Subsection (11) shall cease to have effect.

(12) In subsection (12)—

- (a) for “Department” there is substituted “Inland Revenue”, and
- (b) for “it thinks” there is substituted “they think”.

**46.—**(1) Section 143 of that Act (administrative expenses to include statistical inquiries), is amended as follows.

(2) In subsection (3) for the words from “undertaken” to the end there is substituted

“undertaken—

- (a) on behalf of the Inland Revenue with a view to obtaining statistics relating to the operation of Part I of the Contributions and Benefits Act, and
- (b) on behalf of the Department with a view to obtaining statistics relating to the operation of Parts II to VI and XI of that Act.”.

(3) In subsection (5) for “Department of Finance and Personnel” there is substituted “Treasury”.

**47.—**(1) Section 145 of that Act (adjustments between National Insurance Fund and Consolidated Fund) is amended as follows.

(2) In subsection (1), as substituted by paragraph 30(2) of Schedule 1 to this Order, for “out of money appropriated by Measure into the National Insurance Fund” there is substituted “by the Department out of money appropriated by Measure to the Inland Revenue for payment into the National Insurance Fund”.

(3) In subsection (4), for the words from “specified” to the end there is substituted

“specified—

- (a) in relation to payments falling to be made by the Department, by the Department by order made with the concurrence of the Inland Revenue, or
- (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order”.

**48.—**(1) In section 153 of that Act (co-ordination with Great Britain), in subsection (2)(a), for “to make” there is substituted “to require the making by the Inland Revenue of”.

(2) This paragraph shall cease to have effect on the commencement of the repeal by the Northern Ireland Act 1998(14) of section 153 of the Administration Act.

**49.—**(1) Section 165 of that Act (regulations and orders — general) is amended as follows.

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(2) In subsection (1), after “and to” there is inserted “any provision providing for an order or regulations to be made by the Treasury or the Inland Revenue and to”.

(3) In subsection (8), for “142(7) and 145(4)” there is substituted “145(4)(a)”.

(4) After subsection (11) there is inserted—

“(11A) Any power of the Treasury or the Inland Revenue under this Act to make regulations or orders is exercisable by statutory instrument; and subsections (4) to (6) above apply to those regulations or orders as they apply to regulations or orders made by the Department.”.

**50.**—(1) Section 166 of that Act (Assembly, etc. control of orders and regulations) is amended as follows.

(2) In subsection (2)(b) for “section 129, 132, 133 or 142 above” there is substituted “section 132 or 133 above”.

(3) In subsection (5)—

(a) after “subsection (10)” there is inserted “and (10A)”,

(b) after “regulations” there is inserted “or orders”, and

(c) after “Lord Chancellor” there is inserted “, the Treasury or the Inland Revenue”.

(4) After subsection (10) there is inserted—

“(10A) A statutory instrument containing provision under section 129 or 142(7) shall not be made unless a draft of the instrument has been laid before Parliament and approved by a resolution of each House of Parliament.”.

**51.**—(1) Schedule 5 to that Act (regulations not requiring prior submission to Social Security Advisory Committee) is amended as follows.

(2) For paragraph 4 there is substituted—

“4. Regulations which state that they only contain regulations to make provision consequential on regulations under section 5 of the Contributions and Benefits Act.”.

(3) Paragraph 5 is omitted.

#### *The Social Security (Northern Ireland) Order 1993*

**52.**—(1) Article 4 of the Social Security (Northern Ireland) Order 1993(**15**) (payments into National Insurance Fund out of money appropriated by Measure) is amended as follows.

(2) In paragraph (3)—

(a) for “the Department with the consent of the Department of Finance and Personnel by order provides” there is substituted “the Treasury by order provide”, and

(b) for “Department”, in the second place where it occurs, there is substituted “Treasury”.

(3) In paragraph (5), for “Department” and “Department thinks” there are substituted respectively “Treasury” and “they think”.

(4) Paragraphs (6) and (7) are omitted.

(5) For paragraph (8) there is substituted—

“(8) An order under paragraph (3) shall be made by statutory instrument; and a statutory instrument containing such an order shall not be made unless a draft of the instrument has been laid before parliament and approved by a resolution of each House of Parliament.”.

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(15) S.I. 1993/592 (N.I. 2).



*The Jobseekers Order*

**53.** In Article 2(1) of the Jobseekers Order (interpretation), in the definitions of “prescribed” and “regulations”, before “means” there is inserted “, except in Article 29 (and in Article 36 so far as relating to regulations under Article 29),”.

**54.** In Article 29(8) of that Order (employment of long-term unemployed: deductions by employers) the word “and” immediately following the definition of “deductions” is omitted, and at the end of the paragraph there is inserted—

““prescribed” means specified in or determined in accordance with regulations; and  
“regulations” means regulations made by the Treasury.”.

**55.** In Article 36(2)(a) of that Order (regulations and orders), after “Secretary of State” there is inserted “or (in the case of regulations made by the Treasury) to the Treasury,”.

**56.**—(1) Article 37 of that Order is amended as follows.

(2) In paragraph (1)(a)(i), after “28,” there is inserted “29,”.

(3) In paragraph (4), after “Secretary of State” there is inserted “or the Treasury”.

**57.** In Article 38(3) of that Order (general financial arrangements) for “Department” and “it” there are substituted respectively “Commissioners of Inland Revenue” and “them”.