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STATUTORY INSTRUMENTS

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**2010 No. 242**

**NORTHERN IRELAND**

**SOCIAL SECURITY**

**The National Insurance Contribution Credits  
(Transfer of Functions) (Northern Ireland) Order 2010**

<i>Made</i>	- - - -	<i>10th February 2010</i>
<i>Laid before Parliament</i>		<i>17th February 2010</i>
<i>Coming into force</i>	- -	<i>6th April 2010</i>

At the Court at Buckingham Palace, the 10th day of February 2010

Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, in pursuance of the powers conferred on Her by section 23(1)(d), (3)(b) and (4)(d) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(1), is pleased, by and with the advice of Her Privy Council, to order as follows:

**Citation, commencement, interpretation and extent**

1.—(1) This Order may be cited as the National Insurance Contribution Credits (Transfer of Functions) (Northern Ireland) Order 2010 and shall come into force on 6th April 2010.

(2) In this Order—

“the 1998 Order” means the Social Security (Northern Ireland) Order 1998(2);

“the Department” means the Department for Social Development.

(3) This Order extends to Northern Ireland.

**Transfer of functions**

2.—(1) The decisions to which this Article applies are to be made by the Commissioners for Her Majesty's Revenue and Customs(3) (rather than the Department).

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(1) 1999 c. 2

(2) S.I. 1998/1506 (N.I. 10)

(3) By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) references to the Commissioners of Inland Revenue in enactments are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs

(2) This Article applies to any decision which relates to the crediting of Class 3 contributions for a week falling after 6th April 2010 under section 23A(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(4) (contributions credits for relevant carers) by virtue of the contributor concerned being a relevant carer in respect of that week under—

- (a) section 23A(3)(a) (persons awarded child benefit in respect of a child under the age of 12);
- (b) section 23A(3)(b) (foster parents, within the meaning of regulations); or
- (c) regulations providing, for the purposes of section 23A(3)(c) (other persons engaged in caring, within the meaning given by regulations), that a person is engaged in caring in any week if that person is the partner of a person to whom section 23A(3)(a) applies.

### Decisions and appeals

**3.—**(1) The following provisions of Chapter 2 of Part 2 of the 1998 Order (decisions and appeals) apply to a decision to which Article 2 applies as they apply to a decision of the Department mentioned in Article 9(1) of that Order(5) (decisions by the Department).

(2) The provisions are—

- (a) Article 10 (revision of decisions);
- (b) Article 11(6) (decisions superseding earlier decisions);
- (c) Article 12(7) (regulations with respect to decisions);
- (d) Article 13(8) (appeal to appeal tribunal), except for paragraphs (4) and (5);
- (e) Article 14(9) (redetermination, etc. of appeals by tribunal);
- (f) Article 15(10) (appeal from tribunal to Commissioner), except for paragraphs (3)(c) and (4) to (6);
- (g) Article 16 (procedure), except for paragraphs (4) and (5);
- (h) Article 17 (finality of decisions);
- (i) Article 18(1)(11) (matters arising as respects decisions);
- (j) Article 21(12) (suspension in prescribed circumstances);
- (k) Article 22(13) (suspension for failure to furnish information, etc.), except for paragraph (4);
- (l) Article 23 (termination in cases of failure to furnish information);
- (m) Article 25 (decisions involving issues that arise on appeal in other cases);
- (n) Article 26 (appeals involving issues that arise on appeal in other cases);

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- (4) 1992 c. 7; section 23A was inserted by section 3(1) of the [Pensions Act \(Northern Ireland\) 2008 \(c. 1 \(N.I.\)\)](#)
  - (5) Article 9(1) was amended by paragraph 16(2) of Schedule 6 and Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#))
  - (6) Article 11 was amended paragraph 17 of Schedule 6 and Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
  - (7) Article 12 was amended by paragraph 7 of Schedule 1 to the [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14 \(N.I.\)\)](#) and paragraph 10(4) of Schedule 3 to the [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2 \(N.I.\)\)](#)
  - (8) Article 13 was amended by paragraph 19 of Schedule 6 and Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
  - (9) Article 14 was amended by paragraph 20 of Schedule 6 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
  - (10) Article 15 was amended by Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and paragraph 22(1) of Schedule 7 to the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2000 \(c. 4 \(N.I.\)\)](#)
  - (11) Article 18(1) was amended by paragraph 23 of Schedule 6 and Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
  - (12) Article 21 was amended by Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
  - (13) Article 22 was amended by paragraph 8 of Schedule 1 to the State Pension Credit Act (Northern Ireland) 2002

- (o) Article 27(14) (restrictions on entitlement to benefit in certain cases of error);
- (p) Article 28(15) (correction of errors and setting aside of decisions), except for paragraph (1A).

4.—(1) In the application of the provisions listed in Article 3(2) to a decision to which Article 2 applies, any reference to the Department (other than in a reference to a decision of the Department under Article 9(1) of the 1998 Order) is to have effect as a reference to the Commissioners for Her Majesty’s Revenue and Customs.

(2) Paragraph (1) does not apply to references contained in Articles 21 to 23 of the 1998 Order.

(3) Paragraph 13 of Schedule 1 to the 1998 Order shall apply to a decision to which Article 2 applies and is to have effect as if references to the Department were references to the Commissioners for Her Majesty’s Revenue and Customs.

#### **Amendment of the Social Security Contributions and Benefits (Northern Ireland) Act**

5. In section 23A(4)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, after “the Department” insert “or to the Commissioners for Her Majesty’s Revenue and Customs”.

*Judith Simpson*  
Clerk of the Privy Council

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(14) Article 27 was amended by paragraph 9 of Schedule 1 to the State Pension Credit Act (Northern Ireland) 2002 and paragraph 10(5) of Schedule 3 to the Welfare Reform Act (Northern Ireland) 2007

(15) Article 28 was amended by paragraph 28 of Schedule 6 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraph 10 of Schedule 1 and Schedule 3 to the State Pension Credit Act (Northern Ireland) 2002 and paragraph 10(6) of Schedule 3 and Schedule 8 to the Welfare Reform Act (Northern Ireland) 2007

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

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

This Order provides for certain decisions with respect to crediting National Insurance Contributions for parents and carers to be made by the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners").

Article 2 provides that a decision of the Department for Social Development ("the Department") under section 23A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the 1992 Act") is to be made by the Commissioners where that decision relates to crediting of contributions by virtue of an award of child benefit or by virtue of being a foster parent.

Article 3 provides that the provisions of Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 apply to decisions of the Commissioners under section 23A of the 1992 Act.

Article 4 provides for references to the Department, where necessary, to be read as references to the Commissioners.

Article 5 amends section 23A of the 1992 Act to enable regulations under that section to provide for the provision of information to the Commissioners.

A full impact assessment has not been produced for this instrument as it has no impact on the private or voluntary sectors.