

2020 No. 348

SOCIAL SECURITY

**The Social Security (Switzerland) (Citizens' Rights Agreement)
(Revocation) Order (Northern Ireland) 2020**

Made - - - - 18th December 2020

Coming into operation in accordance with Article 1(2)

The Secretary of State and the Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 155(1)(a) and (2) of the Social Security Administration (Northern Ireland) Act 1992(a).

Citation and commencement

1.—(1) This Order may be cited as the Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order (Northern Ireland) 2020.

(2) This Order comes into operation on the day after the day on which it is made.

Revocation

2. The Social Security (Switzerland) (Citizens' Rights Agreement) Order (Northern Ireland) 2019(b) is revoked.

18th December 2020 *Thérèse Coffey*
Secretary of State for Work and Pensions

18th December 2020 *Jim Harra*
Justin Holliday
Two of the Commissioners for Her Majesty's Revenue and Customs

(a) Section 155 is amended by S.I. 2020/1508; there are other amendments that are not relevant to this Order. In relation to Child Benefit and Guardian's Allowance in Northern Ireland, the power under section 155 was transferred to the Board by section 50(1) and (2)(d) of the Tax Credits Act 2002 (c. 21). The Board is defined in section 67 of that Act as 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 2005 (c. 11). Section 50(1) of that Act provides that, insofar as is appropriate, in consequence of section 5, 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.

(b) S.R. 2019 No. 212.

EXPLANATORY NOTE

(This note is not part of the Order)

The Social Security (Switzerland) (Citizens' Rights Agreement) Order (Northern Ireland) 2019 (S. R. 2019 No. 212) ("the 2019 Order") makes provision for the modification of certain social security legislation so as to give effect to the Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation on Citizens' Rights ("the Switzerland Citizens' Rights Agreement") following the withdrawal of the United Kingdom from the European Union and the Free Movement of Persons Agreement, signed at Bern on 25th February 2019.

The 2019 Order was to have come into operation on IP completion day. Because the Switzerland Citizens' Rights Agreement is incorporated into United Kingdom law from that day by section 7B of the European Union (Withdrawal) Act 2018 (c.16), ("the 2018 Act") it is necessary for the 2019 Order to be revoked by Article 2 of this Order.

This instrument does not impose any costs on business, charities or the voluntary sector. A Tax Information and Impact Note has not been prepared for this instrument as it only revokes an instrument which has been superseded by section 7B of the 2018 Act.

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