



Social Security Contributions (Transfer of Functions, etc.) Act 1999

1999 CHAPTER 2

PART I

GENERAL

Transfer of functions

1 Transfer to Board of certain functions relating to contributions, etc

- (1) Schedule 1 to this Act (which contains amendments transferring to the Board certain functions of the Secretary of State which have been exercised by the Contributions Agency and certain associated functions of the Secretary of State in relation to benefits, together with other amendments related to the transfer of those functions) shall have effect.
- (2) The functions of the Secretary of State under the provisions of subordinate legislation specified in Schedule 2 to this Act are hereby transferred to the Board.

2 Transfer of other functions to Treasury or Board

Schedule 3 to this Act (which contains amendments transferring to the Treasury or the Board certain other functions of the Secretary of State, together with amendments related to the transfer of those functions) shall have effect.

Exercise by Board of functions transferred to them

3 General functions of Board

- (1) Contributions shall be under the care and management of the Board.

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- (2) Subject to subsection (3) below, for the purposes of the Inland Revenue Regulation Act 1890 (“the 1890 Act”) the definition of “inland revenue” in section 39 of that Act shall be taken to include contributions.
- (3) The following provisions of the 1890 Act shall not apply in relation to contributions—
- (a) section 13 (duty of Commissioners in relation to collection and the keeping of accounts), so far as relating to the keeping of accounts,
 - (b) sections 21 and 22 (proceedings for fines, etc),
 - (c) section 27 (officers may conduct proceedings before justices),
 - (d) section 32 (power to reward informers),
 - (e) section 34 (expenses of prosecutions), and
 - (f) section 35 (power to mitigate fines and stay proceedings).
- (4) The reference in section 10 of the Exchequer and Audit Departments Act 1866 (gross revenues of Board and of Commissioners of Customs and Excise to be paid into Exchequer) to the gross revenues of the department of the Inland Revenue shall not be taken to include—
- (a) contributions, or
 - (b) any sums (other than contributions) which are payable into the National Insurance Fund or the Northern Ireland National Insurance Fund.
- (5) In any declaration for the purposes of section 6 of the Taxes Management Act 1970 (declarations on taking office), whether made before or after the commencement of this section, the reference to an offence relating to inland revenue shall be taken to include a reference to—
- (a) an offence relating to contributions, statutory sick pay or statutory maternity pay, or
 - (b) an offence under regulations made under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993.
- (6) In Schedule 2 to the Social Security Contributions and Benefits Act 1992 (levy of Class 4 contributions with income tax) and Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992, paragraph 6(2) (which is superseded by subsection (1) above) shall cease to have effect.
- (7) In this section “contributions” includes contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

4 Recovery of contributions where income tax recovery provisions not applicable

The provisions of Schedule 4 shall have effect with respect to the recovery of—

- (a) those Class 1, Class 1A, Class 1B and Class 2 contributions to which regulations under paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with income tax) do not apply,
- (b) Class 4 contributions payable by virtue of regulations under section 18 of that Act, and
- (c) interest or penalties payable under regulations made under paragraph 7A or 7B of Schedule 1 to that Act.

5 Powers relating to enforcement

Schedule 5 to this Act (which relates to the enforcement powers of the Board in relation to functions transferred to them by this Act) shall have effect.

6 Disclosure of information

Schedule 6 to this Act (which contains amendments relating to the supply or disclosure of information) shall have effect.

7 Use of information by Board

(1) Information which is held—

- (a) by the Board, or
- (b) by a person providing services to the Board, in connection with the provision of those services,

for the purposes of functions specified in any paragraph of subsection (2) below may be used for the purposes of, or for any purposes connected with, the exercise of functions specified in any other paragraph of that subsection, and may be supplied to any person providing services to the Board for those purposes.

(2) The functions referred to in subsection (1) above are—

- (a) the functions of the Board in relation to tax,
- (b) their functions in relation to contributions, statutory sick pay and statutory maternity pay, and
- (c) their functions under Part III of the Pension Schemes Act 1993 or Part III of the Pension Schemes (Northern Ireland) Act 1993.

(3) In subsection (2)(b) above “contributions” includes contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

PART II

DECISIONS AND APPEALS

8 Decisions by officers of Board

(1) Subject to the provisions of this Part, it shall be for an officer of the Board—

- (a) to decide whether for the purposes of Parts I to V of the Social Security Contributions and Benefits Act 1992 a person is or was an earner and, if so, the category of earners in which he is or was to be included,
- (b) to decide whether a person is or was employed in employed earner’s employment for the purposes of Part V of the Social Security Contributions and Benefits Act 1992 (industrial injuries),
- (c) to decide whether a person is or was liable to pay contributions of any particular class and, if so, the amount that he is or was liable to pay,
- (d) to decide whether a person is or was entitled to pay contributions of any particular class that he is or was not liable to pay and, if so, the amount that he is or was entitled to pay,

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- (e) to decide whether contributions of a particular class have been paid in respect of any period,
 - (f) subject to and in accordance with regulations made for the purposes of this paragraph by the Secretary of State with the concurrence of the Board, to decide any issue arising as to, or in connection with, entitlement to statutory sick pay or statutory maternity pay,
 - (g) to make any other decision that falls to be made under Part XI of the Social Security Contributions and Benefits Act 1992 (statutory sick pay) or Part XII of that Act (statutory maternity pay),
 - (h) to decide any question as to the issue and content of a notice under subsection (2) of section 121C of the Social Security Administration Act 1992 (liability of directors etc. for company's contributions),
 - (i) to decide any issue arising under section 27 of the Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers), or under any provision of regulations under that section, as to—
 - (i) whether a person is or was an employee or employer of another,
 - (ii) whether an employer is or was entitled to make any deduction from his contributions payments in accordance with regulations under section 27 of that Act,
 - (iii) whether a payment falls to be made to an employer in accordance with those regulations,
 - (iv) the amount that falls to be so deducted or paid, or
 - (v) whether two or more employers are, by virtue of regulations under section 27 of that Act, to be treated as one,
 - (j) to decide whether a person is liable to pay interest under paragraph 7B(2)(e) of Schedule 1 to the Social Security Contributions and Benefits Act 1992,
 - (k) to decide whether a person is liable to a penalty under—
 - (i) paragraph 7A(2) or 7B(2)(h) of Schedule 1 to the Social Security Contributions and Benefits Act 1992, or
 - (ii) section 113(1)(a) of the Social Security Administration Act 1992,
 - (l) to decide the amount of interest or penalty payable under any of the provisions mentioned in paragraphs (j) and (k) above, and
 - (m) to decide such issues relating to contributions, other than the issues specified in paragraphs (a) to (l) above or in paragraphs 16 and 17 of Schedule 3 to the Social Security Act 1998, as may be prescribed by regulations made by the Board.
- (2) Subsection (1)(c) and (e) above do not include any decision relating to Class 4 contributions other than a decision falling to be made—
- (a) under subsection (1) of section 17 of the Social Security Contributions and Benefits Act 1992 as to whether by regulations under that subsection a person is or was excepted from liability for Class 4 contributions, or his liability is or was deferred, or
 - (b) under regulations made by virtue of subsection (3) or (4) of that section or section 18 of that Act.
- (3) Subsection (1)(g) above does not include—
- (a) any decision as to the making of subordinate legislation, or
 - (b) any decision as to whether the liability to pay statutory sick pay or statutory maternity pay is a liability of the Board rather than the employer.

- (4) Until the commencement of section 2 of this Act, the reference in subsection (1)(m) above to the Board shall have effect as a reference to the Secretary of State.

9 Regulations with respect to decisions

- (1) Subject to the provisions of this Part and of the Social Security Administration Act 1992, provision may be made by the Board by regulations as to the making by their officer of any decision under or in connection with the Social Security Contributions and Benefits Act 1992, the Social Security Administration Act 1992 or the Jobseekers Act 1995 which falls to be made by such an officer.
- (2) Where it appears to an officer of the Board that a matter before him involves a question of fact requiring special expertise, he may direct that in dealing with that matter he shall have the assistance of one or more experts.
- (3) In subsection (2) above “expert” means a person appearing to the officer of the Board to have knowledge or experience which would be relevant in determining the question of fact requiring special expertise.

10 Decisions varying or superseding earlier decisions

- (1) The Board may by regulations make provision—
- (a) for any decision of an officer of the Board under section 8 of this Act (including a decision superseding an earlier decision) to be varied either within the prescribed period or in prescribed cases or circumstances,
 - (b) for any such decision to be superseded, in prescribed circumstances, by a subsequent decision made by an officer of the Board, and
 - (c) for any such decision as confirmed or varied by the tax appeal Commissioners on appeal to be superseded, in the event of a material change of circumstances since the decision was made, by a subsequent decision made by an officer of the Board.
- (2) The date as from which—
- (a) any variation of a decision, or
 - (b) any decision superseding an earlier decision,
- is to take effect shall be determined in accordance with the regulations.
- (3) In this section “prescribed” means prescribed by regulations under this section.

11 Appeals against decisions of Board

- (1) This section applies to any decision of an officer of the Board under section 8 of this Act or under regulations made by virtue of section 10(1)(b) or (c) of this Act (whether as originally made or as varied under regulations made by virtue of section 10(1)(a) of this Act).
- (2) In the case of a decision to which this section applies—
- (a) if it relates to a person’s entitlement to statutory sick pay or statutory maternity pay, the employee and employer concerned shall each have a right to appeal to the tax appeal Commissioners, and

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- (b) in any other case, the person in respect of whom the decision is made and such other person as may be prescribed shall have a right to appeal to the tax appeal Commissioners.
- (3) In subsection (2)(b) above “prescribed” means prescribed by the Board by regulations.
- (4) This section has effect subject to section 121D of the Social Security Administration Act 1992 (appeals in relation to personal liability notices).

12 Exercise of right of appeal

- (1) Any appeal against a decision must be brought by a notice of appeal in writing given within 30 days after the date on which notice of the decision was issued.
- (2) The notice of appeal shall be given to the officer of the Board by whom notice of the decision was given.
- (3) The notice of appeal shall specify the grounds of appeal, but on the hearing of the appeal the tax appeal Commissioners may allow the appellant to put forward any ground not specified in the notice, and take it into consideration if satisfied that the omission was not wilful or unreasonable.
- (4) Subject to section 121D of the Social Security Administration Act 1992 (which provides for an appeal against a decision under that section to be heard by the Special Commissioners) and to regulations under section 46A of the Taxes Management Act 1970 (regulations about jurisdiction), any appeal under this section shall be heard by the General Commissioners, except that the appellant may elect in accordance with section 46(1) of the Taxes Management Act 1970 to bring the appeal before the Special Commissioners instead of the General Commissioners.
- (5) Subsections (5A) to (5E) of section 31 of the Taxes Management Act 1970 (which relate to an election to bring proceedings before the Special Commissioners) shall have effect in relation to an election under subsection (4) above as they have effect in relation to an election under subsection (4) of that section.

13 Regulations with respect to appeals

- (1) The Board may, by regulations made with the concurrence of the Lord Chancellor and the Lord Advocate, make provision with respect to appeals to the tax appeal Commissioners under this Part.
- (2) Regulations under subsection (1) above may, in particular—
 - (a) make provision with respect to any of the matters dealt with in the following provisions of the Taxes Management Act 1970 —
 - (i) section 44 and Schedule 3 (assigning proceedings to General Commissioners),
 - (ii) sections 48 to 54 (appeals to the tax appeal Commissioners under the Taxes Acts), and
 - (iii) sections 56 and 56A (appeals from their decisions), or
 - (b) provide for any of those provisions of that Act to apply, with such modifications as may be specified in the regulations, in relation to an appeal to the tax appeal Commissioners under this Part.

- (3) In sections 56B and 56C of the Taxes Management Act 1970 (power of Lord Chancellor to make regulations about the practice and procedure to be followed in connection with appeals to the tax appeal Commissioners under the Taxes Acts), any reference to an appeal includes a reference to an appeal to the tax appeal Commissioners under this Part.
- (4) Any regulations under section 56B of the Taxes Management Act 1970 which are in force immediately before the commencement of subsection (3) above shall apply in relation to appeals to the tax appeal Commissioners under this Part, subject to any necessary modifications, as they apply in relation to appeals to those Commissioners under the Taxes Acts.
- (5) In this section “the Taxes Acts” has the same meaning as in the Taxes Management Act 1970.

14 Matters arising as respects decisions

- (1) The Board may by regulations make provision as respects matters arising—
 - (a) pending any decision of an officer of the Board under section 8 of this Act which relates to—
 - (i) statutory sick pay or statutory maternity pay, or
 - (ii) any person’s liability for contributions,
 - (b) pending the determination by the tax appeal Commissioners of an appeal against any such decision,
 - (c) out of the variation, under regulations made under section 10 of this Act or on appeal, of any such decision, or
 - (d) out of the making of a decision which, under regulations made under that section, supersedes an earlier decision.
- (2) Regulations under this section may, in particular—
 - (a) make provision making a person liable to pay contributions pending the determination by the tax appeal Commissioners of an appeal against a decision of an officer of the Board, and
 - (b) make provision as to the repayment in prescribed circumstances of contributions paid by virtue of the regulations.
- (3) Regulations under this section must be made with the concurrence of the Secretary of State in so far as they relate to statutory sick pay or statutory maternity pay.

15 Power to make provision for period before commencement of new social security appeal provisions

- (1) The Secretary of State may by regulations modify any of the enactments to which this subsection applies during any period in which section 8 of this Act is in force but Chapter II of Part I of the Social Security Act 1998 (social security decisions and appeals) is not yet wholly in force.
- (2) Subsection (1) above applies to—
 - (a) Part II of the Social Security Administration Act 1992 (adjudication), and
 - (b) the Acts amended by section 16 of, and Schedule 7 to, this Act.

16 Decisions under Pension Schemes Act 1993

- (1) The function of determining the questions referred to in subsection (1) of section 170 of the Pension Schemes Act 1993, as that section has effect before the commencement of paragraph 131 of Schedule 7 to the Social Security Act 1998, is hereby transferred to an officer of the Board.
- (2) In section 170 of the Pension Schemes Act 1993 (decisions and appeals), as substituted by paragraph 131 of Schedule 7 to the Social Security Act 1998, for subsections (2) to (4) there is substituted—
- “(2) It shall be for an officer of the Inland Revenue—
- (a) to make any decision that falls to be made under or by virtue of Part III of this Act, other than a decision which under or by virtue of that Part falls to be made by the Secretary of State;
- (b) to decide any issue arising in connection with payments under section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993); and
- (c) to decide any issue arising by virtue of regulations made under paragraph 15 of Schedule 3 to the Social Security (Consequential Provisions) Act 1992 (continuing in force of certain enactments repealed by the Social Security Act 1973).
- (3) In the following provisions of this section a “relevant decision” means any decision which under subsection (2) falls to be made by an officer of the Inland Revenue, other than a decision under section 53 or 54.
- (4) Sections 9 and 10 of the 1998 Act (revision of decisions and decisions superseding earlier decisions) apply as if—
- (a) any reference in those sections to a decision of the Secretary of State under section 8 of that Act included a reference to a relevant decision; and
- (b) any other reference in those sections to the Secretary of State were, in relation to a relevant decision, a reference to an officer of the Inland Revenue.
- (5) Regulations may make provision—
- (a) with respect to the procedure to be adopted on any application made under section 9 or 10 of the 1998 Act by virtue of subsection (4); and
- (b) generally with respect to such applications, revisions under section 9 and decisions under section 10;
- but may not prevent such a revision or decision being made without such an application.
- (6) Section 12 of the 1998 Act (appeal to appeal tribunal) applies as if, for the purposes of subsection (1)(b) of that section, a relevant decision were a decision of the Secretary of State falling within Schedule 3 to the 1998 Act.
- (7) The following provisions of the 1998 Act (which relate to decisions and appeals)—
- sections 13 to 18,
- sections 25 and 26,
- section 28, and

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Schedules 4 and 5,
shall apply in relation to any appeal under section 12 of the 1998 Act by virtue of subsection (6) above as if any reference to the Secretary of State were a reference to an officer of the Inland Revenue.”

17 Arrangements for discharge of decision-making functions

- (1) The Secretary of State may make arrangements with the Board for any of his functions under Chapter II of Part I of the Social Security Act 1998 in relation to—
 - (a) a decision whether a person was (within the meaning of regulations) precluded from regular employment by responsibilities at home, or
 - (b) a decision whether a person is entitled to be credited with earnings or contributions in accordance with regulations made under section 22(5) of the Social Security Contributions and Benefits Act 1992,
to be discharged by the Board or by officers of the Board.
- (2) No such arrangements shall affect the responsibility of the Secretary of State or the application of Chapter II of Part I of the Social Security Act 1998 in relation to any decision.
- (3) Until the commencement of Chapter II of Part I of the Social Security Act 1998, the references to that Chapter in subsections (1) and (2) above shall have effect as references to Part II of the Social Security Administration Act 1992.

18 Amendments relating to decisions and appeals

Schedule 7 to this Act (which contains amendments relating to decisions and appeals) shall have effect.

19 Interpretation of Part II

In this Part—

“the General Commissioners” means the Commissioners for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970;

“the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts appointed under section 4 of the Taxes Management Act 1970;

“the tax appeal Commissioners” means the General Commissioners or the Special Commissioners.

PART III

MISCELLANEOUS AND SUPPLEMENTAL

20 Payments in respect of money purchase contracted-out pension schemes to be made out of National Insurance Fund

- (1) In section 177 of the Pension Schemes Act 1993 (general financial arrangements)—

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- (a) in subsection (2) (sums payable out of National Insurance Fund), before paragraph (a) there is inserted—
 - “(za) payments by the Inland Revenue under section 42A(3);”, and
 - (b) in subsection (7) (sums payable into National Insurance Fund), in paragraph (a), after “section” there is inserted “42A(5) or”.
- (2) In section 172 of the Pension Schemes (Northern Ireland) Act 1993 (general financial arrangements)—
- (a) in subsection (1) (sums payable out of Northern Ireland National Insurance Fund), before paragraph (a) there is inserted—
 - “(za) payments by the Department under section 38A(3);”, and
 - (b) in subsection (7) (sums payable into Northern Ireland National Insurance Fund), in paragraph (a), after “section” there is inserted “38A(5) or”.
- (3) There shall be paid out of the National Insurance Fund into the Consolidated Fund such sum as the Secretary of State may estimate to be the amount of any payments made by the Secretary of State under subsection (3) of section 42A of the Pension Schemes Act 1993 during the period beginning with 1st April 1998 and ending with the passing of this Act, after deduction of the amount of any payments recovered by him under subsection (5) of that section during that period.
- (4) There shall be paid out of the Northern Ireland National Insurance Fund into the Consolidated Fund of Northern Ireland such sum as the Department of Health and Social Services for Northern Ireland may estimate to be the amount of any payments made by the Department under subsection (3) of section 38A of the Pension Schemes (Northern Ireland) Act 1993 during the period beginning with 1st April 1998 and ending with the passing of this Act, after deduction of the amount of any payments recovered by it under subsection (5) of that section during that period.
- (5) Until the coming into force of paragraph 46(2) of Schedule 1 to this Act (which amends section 42A(3) of the Pension Schemes Act 1993), the reference to the Inland Revenue in section 177(2)(za) of the Pension Schemes Act 1993 (as inserted by subsection (1) (a) above) shall have effect as a reference to the Secretary of State.

21 Property, rights and liabilities

- (1) In this section a “transfer provision” means any of the following provisions of this Act—
- (a) section 1 and Schedules 1 and 2,
 - (b) section 2 and Schedule 3,
 - (c) section 8, and
 - (d) section 16(1).
- (2) Any property, rights and liabilities to which the Secretary of State is entitled or subject immediately before the commencement of a transfer provision in connection with functions transferred to the Board or the Treasury by virtue of that provision are hereby transferred to the Board or, as the case may be, the Treasury on the commencement of that provision.
- (3) A certificate issued by the Board or the Treasury that any property vested in the Secretary of State immediately before the commencement of a transfer provision has been transferred by virtue of this Act to the Board or, as the case may be, the Treasury shall be conclusive evidence of the transfer.

22 Special provision for certain contracts

- (1) This section applies to—
 - (a) any contract for the supply of goods or services to the Secretary of State which relates partly to functions transferred by virtue of this Act to the Board (in this section referred to as “transferred functions”) and partly to functions retained by the Secretary of State (in this section referred to as “retained functions”), and
 - (b) any contract for the supply of goods or services to the Secretary of State which relates only to transferred functions or only to retained functions, but whose terms are wholly or partly determined in accordance with a contract falling within paragraph (a) above.
- (2) Section 21 of this Act shall not apply in relation to any contract to which this section applies.
- (3) Subject to subsections (4) and (5) below, in any contract to which this section applies any term restricting the provision of goods or services under the contract to the Secretary of State or the Department of Social Security shall be treated as referring also to the Board, in connection with transferred functions.
- (4) If the Secretary of State so provides by order in relation to any specified contract or class of contracts to which this section applies, the provisions of subsection (5) below shall have effect in relation to that contract, or contracts falling within that class, in place of subsection (3) above.
- (5) Where this subsection applies, all rights and liabilities of the Secretary of State under the contract are by virtue of this subsection transferred to the Board on the commencement of this subsection, but any term restricting the provision of goods or services under the contract to the Secretary of State or the Department of Social Security shall be treated as referring both to the Board, in connection with transferred functions, and to the Secretary of State or that department.

23 Power to transfer functions by Order in Council

- (1) Her Majesty may by Order in Council—
 - (a) provide for the transfer from the Secretary of State to the Board, or from the Board to the Secretary of State, of any transferable function,
 - (b) provide that any transferable function of the Secretary of State is to be exercisable only with the concurrence of the Board or the Treasury, or is to cease to be exercisable only with that concurrence,
 - (c) provide that any transferable function of the Board is to be exercisable only with the concurrence of the Secretary of State, or is to cease to be exercisable only with that concurrence, and
 - (d) provide that any decision to which this paragraph applies—
 - (i) is to be made by the Secretary of State rather than the Board, or by the Board rather than the Secretary of State, and
 - (ii) is to be made subject to the provisions of Chapter II of Part I of the Social Security Act 1998, or subject to the provisions of Part II of this Act rather than the provisions of that Chapter.
- (2) In subsection (1) above “transferable function” means—

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- (a) any function relating to contributions or the National Insurance Fund, other than functions under section 1(1) of the Social Security Contributions and Benefits Act 1992 (receipt of contributions) or section 161(1) of the Social Security Administration Act 1992 (control and management of National Insurance Fund),
 - (b) any function relating to statutory sick pay or statutory maternity pay,
 - (c) any function under section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993), so far as that section remains in force by virtue of paragraph 22 of Schedule 6 to the Pension Schemes Act 1993, or
 - (d) any function under Part III of the Pension Schemes Act 1993.
- (3) The decisions to which subsection (1)(d) above applies are—
- (a) any decision which is or has been specified—
 - (i) in section 8(1) of this Act,
 - (ii) in section 170(2) of the Pension Schemes Act 1993 (as amended by section 16(2) of this Act), or
 - (iii) in paragraph 16 or 17 of Schedule 3 to the Social Security Act 1998, and
 - (b) any other decision relating to contributions, the National Insurance Fund, statutory sick pay, statutory maternity pay or the subject-matter of Part III of the Pension Schemes Act 1993.
- (4) An Order in Council under this section may contain such supplemental, consequential or transitional provision as appears to Her Majesty to be expedient, including provision—
- (a) for the transfer of any property, rights and liabilities held, enjoyed or incurred by the Secretary of State or the Board in connection with any functions transferred,
 - (b) for the carrying on and completion by or under the authority of the person to whom any functions are transferred of anything commenced by or under the authority of the person from whom they are transferred before the date when the Order takes effect,
 - (c) as to the effect of any provision made by virtue of subsection (1)(d) above on decisions or proceedings made or commenced before the date when the Order takes effect,
 - (d) making such amendments of any enactment, including any enactment contained in this Act, as may be necessary for the purposes of the Order, and
 - (e) for the substitution of the person to whom any functions are transferred for the person from whom they are transferred in any instrument, contract or legal proceedings made or commenced before the date when the Order takes effect.
- (5) A certificate issued by a relevant authority that any property vested in the other relevant authority immediately before an Order under this section takes effect has been transferred by virtue of the Order to the relevant authority issuing the certificate shall be conclusive evidence of the transfer; and in this subsection “relevant authority” means the Secretary of State or the Board.
- (6) In the application of this section to Northern Ireland—
- (a) references to the Secretary of State include references to the Department of Health and Social Services for Northern Ireland,

- (b) “contributions” means contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
- (c) references to Chapter II of Part I of, and paragraphs 16 and 17 of Schedule 3 to, the Social Security Act 1998 have effect as references to Chapter II of Part II of, and paragraphs 16 and 17 of Schedule 3 to, the Social Security (Northern Ireland) Order 1998,
- (d) the reference to the National Insurance Fund has effect as a reference to the Northern Ireland National Insurance Fund,
- (e) references to section 1(1) of the Social Security Contributions and Benefits Act 1992 and section 161(1) of the Social Security Administration Act 1992 have effect as references to section 1(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and section 141(1) of the Social Security Administration (Northern Ireland) Act 1992,
- (f) references to section 7 of the Social Security Act 1986 and paragraph 22 of Schedule 6 to the Pension Schemes Act 1993 have effect as references to Article 9 of the Social Security (Northern Ireland) Order 1986 and paragraph 21 of Schedule 5 to the Pension Schemes (Northern Ireland) Act 1993, and
- (g) the reference to Part III of the Pension Schemes Act 1993 has effect as a reference to Part III of the Pension Schemes (Northern Ireland) Act 1993;

and for the purposes of this section in its application to Northern Ireland any reference in section 8(1) of this Act or section 170(2) of the Pension Schemes Act 1993 to a decision is to be taken to be a reference to the corresponding decision under Northern Ireland legislation.

24 Provision for Northern Ireland

- (1) Her Majesty may by Order in Council do any of the following—
 - (a) make provision for transferring from the relevant Northern Ireland authority to the Board any function in relation to Northern Ireland corresponding to a function transferred to the Board by virtue of section 1 of this Act,
 - (b) make provision for transferring from the relevant Northern Ireland authority to the Secretary of State any other function in relation to Northern Ireland which relates to any of the matters specified in paragraph 10 of Schedule 2 to the Northern Ireland Act 1998 (excepted matters),
 - (c) make provision for transferring from the relevant Northern Ireland authority to the Board or the Treasury any function in relation to Northern Ireland corresponding to a function transferred to the Board or, as the case may be, the Treasury by virtue of section 2 of this Act, and
 - (d) make other provision for Northern Ireland for purposes corresponding to any or all of the purposes of those provisions of this Act which do not extend to Northern Ireland.
- (2) If an Order in Council made under this section by virtue of subsection (1)(b) above has transferred to the Secretary of State any function in relation to Northern Ireland which corresponds to a function transferred to the Board or the Treasury by virtue of section 2 of this Act, Her Majesty may by a further Order in Council under this section make provision for transferring that function from the Secretary of State to the Board or, as the case may be, the Treasury.
- (3) An Order in Council under this section may, for the purposes of the Order—
 - (a) amend any enactment, including any enactment contained in this Act,

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- (b) confer, extend or modify any power to legislate by means of an order or regulations, and
- (c) contain such incidental, supplemental, consequential or transitional provision as appears to Her Majesty to be expedient, including—
 - (i) provision modifying references in any enactment to the Northern Ireland Assembly, to statutory rules for the purposes of the Statutory Rules (Northern Ireland) Order 1979 or to the Comptroller and Auditor General for Northern Ireland,
 - (ii) provision for the transfer of property, rights and liabilities, and
 - (iii) provision for the transfer to Her Majesty's Home Civil Service of persons employed in the Northern Ireland Civil Service.
- (4) A certificate issued by the Board, the Secretary of State or the Treasury that any property vested in a Northern Ireland department immediately before an Order under this section takes effect has been transferred by virtue of the Order to the Board, the Secretary of State or the Treasury, as the case may be, shall be conclusive evidence of the transfer.
- (5) A certificate issued by the Board or the Treasury that any property vested in the Secretary of State immediately before an Order under this section takes effect has been transferred by virtue of the Order to the Board or the Treasury, as the case may be, shall be conclusive evidence of the transfer.
- (6) Subsection (2) above does not limit the powers conferred by section 23 of this Act in relation to Northern Ireland.
- (7) In this section “the relevant Northern Ireland authority”, in relation to any function, means the Northern Ireland department by which the function is exercisable.

25 Orders and regulations

- (1) Any power of the Secretary of State or the Board to make an order or regulations under this Act shall be exercisable by statutory instrument.
- (2) Any statutory instrument containing—
 - (a) an Order in Council under section 23 or 24 of this Act, or
 - (b) regulations under any provision of this Act,
 shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) Any power conferred by this Act to make regulations may be exercised—
 - (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
 - (b) so as to make, as respects the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise);
 - (ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or different classes of case or different provision as respects the same case or class of case for different purposes of this Act;

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(iii) any such provision either unconditionally or subject to any specified condition;

and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes.

- (4) Powers to make regulations for the purposes of any one provision of this Act are without prejudice to powers to make regulations for the purposes of any other provision.
- (5) A power conferred by this Act to make regulations includes power to make thereby such incidental, supplementary, consequential or transitional provision as appears to the authority making the regulations to be expedient for the purposes of those regulations.
- (6) A power conferred by this Act to make regulations includes power to provide for a person to exercise a discretion in dealing with any matter.

26 Savings, transitional provisions, consequential amendments, repeals and revocations

- (1) The provisions of this Act shall have effect subject to the savings and transitional provisions in Schedule 8 to this Act.
- (2) Schedule 9 to this Act (further consequential amendments) shall have effect.
- (3) Schedule 10 to this Act (repeals and revocations) shall have effect.

27 Interpretation

In this Act, unless a contrary intention appears—

“the Board” means the Commissioners of Inland Revenue;

“contributions” means contributions under Part I of the Social Security Contributions and Benefits Act 1992.

28 Short title, commencement and extent

- (1) This Act may be cited as the Social Security Contributions (Transfer of Functions, etc.) Act 1999.
- (2) The following provisions of this Act—
- (a) section 1(1) (with Schedule 1), so far as enabling the Secretary of State to make subordinate legislation conferring functions on the Board,
 - (b) sections 8 to 15, so far as conferring any power to make subordinate legislation,
 - (c) section 17,
 - (d) section 20,
 - (e) section 22(4), so far as conferring the power to make an order,
 - (f) sections 24 and 25,
 - (g) section 26(1) (with Schedule 8), and
 - (h) section 27 and this section,
- shall come into force on the passing of this Act.

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- (3) Except as provided by subsection (2) above, the provisions of this Act shall come into force on such day as the Secretary of State may by order appoint; and different days may be appointed for different purposes.
- (4) An order under subsection (3) above may make such savings, or such transitional or consequential provision, as the Secretary of State considers necessary or expedient—
- (a) in preparation for or in connection with the coming into force of any provision of this Act, or
 - (b) in connection with the operation of any enactment repealed or amended by a provision of this Act during any period when the repeal or amendment is not wholly in force.
- (5) The following provisions of this Act extend to Northern Ireland—
- (a) section 1 and Schedule 1, so far as they amend the Income and Corporation Taxes Act 1988,
 - (b) section 2 and Schedule 3, so far as they amend section 177 of the Social Security Administration Act 1992 or section 88 of the Northern Ireland Act 1998,
 - (c) section 3,
 - (d) section 4 and Schedule 4,
 - (e) section 5 and Schedule 5, so far as they amend the Taxes Management Act 1970,
 - (f) section 18 and Schedule 7, so far as they amend the Taxes Management Act 1970, Schedule 2 to the Social Security Contributions and Benefits Act 1992 or Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
 - (g) section 6 and Schedule 6, so far as they amend the Finance Act 1989 or the Finance Act 1997,
 - (h) section 7,
 - (i) sections 23 to 25,
 - (j) section 26(3) and Schedule 10, so far as they relate to any enactment which extends to Northern Ireland, and
 - (k) section 27 and this section.
- (6) Section 20(2) and (4) of this Act extends to Northern Ireland only.
- (7) Except as provided by subsections (5) and (6) above, this Act does not extend to Northern Ireland.