

Changes to legislation: Welfare Reform and Pensions Act 1999, SCHEDULE 11 is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 11

Section 81.

CONTRIBUTIONS AND PENSIONS ADMINISTRATION

Social Security Contributions and Benefits Act 1992 (c.4)

- 1
- The Contributions and Benefits Act is amended as follows.
- 2
- In section 2 (categories of earners), for subsection (2A) there is substituted—
- “(2A) Regulations under subsection (2) above shall be made by the Treasury and, in the case of regulations under paragraph (b) of that subsection, with the concurrence of the Secretary of State.”
- 3
- In paragraph 8 of Schedule 1 (general regulation-making powers), at the end of sub-paragraph (1A) there is inserted “ acting with the concurrence of the Inland Revenue ”.

Social Security Administration Act 1992 (c.5)

- 4
- The Administration Act is amended as follows.
- 5
- In section 116 (legal proceedings), in subsection (5A) for the words from the beginning to “that section” there is substituted “ In relation to proceedings for an offence under section 114 above ”.
- F16
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Textual Amendments

F1 Sch. 11 para. 6 omitted (6.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(b); S.I. 2014/906, art. 2

- 7
- In section 121E (supply of contributions etc. information held by Inland Revenue), in subsection (1) after “statutory maternity pay” there is inserted “ or functions under Part III of the Pensions Act ”.
- 8
- In section 121F (supply to Inland Revenue for purposes of contributions etc. of information held by Secretary of State), at the end of subsection (2) there is inserted “ or functions under Part III of the Pensions Act ”.

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

- 9
- The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.
- 10
- In section 2 (categories of earners), for subsection (2A) there is substituted—

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“(2A) Regulations under subsection (2) above shall be made by the Treasury and, in the case of regulations under paragraph (b) of that subsection, with the concurrence of the Department.”

11 In section 172 (Assembly, etc. control of regulations and orders), in subsection (2) (c) for “, 153(2) or” there is substituted “ or 153(2) ”.

12 In paragraph 8 of Schedule 1 (general regulation-making powers), at the end of sub-paragraph (1A) there is inserted “ acting with the concurrence of the Inland Revenue ”.

Social Security Administration (Northern Ireland) Act 1992 (c.8)

13 The Social Security Administration (Northern Ireland) Act 1992 is amended as follows.

14 In section 110 (legal proceedings), for subsection (5A) there is substituted—

“(5A) In relation to proceedings for an offence under section 108 above—
 (a) the reference in subsection (2)(a) above to the Department, and
 (b) the reference in subsection (3)(a) above to the Head or a secretary, under secretary or assistant secretary of the Department,
 shall have effect as references to the Inland Revenue.”

15 In section 115D (supply of contributions, etc. information held by Inland Revenue), in subsection (1) after “statutory maternity pay” there is inserted “ or functions under Part III of the Pensions Act ”.

16 In section 115E (supply to Inland Revenue for purposes of contributions etc. of information held by Department or Secretary of State), at the end of subsection (2) there is inserted “ or functions under Part III of the Pensions Act ”.

^{F2}17

Textual Amendments

F2 Sch. 11 para. 17 repealed (17.2.2016) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), [Sch. 12 Pt. 12](#); S.R. 2016/46, art. 3(6)(c)

18 (1) In section 145 (adjustments between the Northern Ireland National Insurance Fund and the Consolidated Fund of Northern Ireland)—

- (a) in subsection (1)(a), sub-paragraphs (i) and (ii) are omitted; and
- (b) in subsection (3)(a), for “subsection (1)(a) and (b)” there is substituted “ subsection (1)(b) ”.

(2) These amendments shall be deemed to have come into force on 5th October 1999 in place of those made by paragraph 34 of Schedule 2 to the ^{M1}Tax Credits Act 1999.

Marginal Citations

M1 1999 c. 10.

19 (1) In section 165 (regulations and orders - general), in subsection (9)(c), for “142(7), 145(4)” there is substituted “ 145(4)(a) ”.

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(2) This amendment shall be deemed to have come into force on 1st April 1999 in place of that made by paragraph 49(3) of Schedule 3 to the ^{M2}Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

Marginal Citations

M2 S.I. 1999/671.

Pension Schemes Act 1993 (c.48)

20 The Pension Schemes Act 1993 is amended as follows.

21 In section 40 (scope of Chapter II of Part III), in paragraph (b) for “Secretary of State” there is substituted “ Inland Revenue ”.

22 In section 170 (decisions and appeals), as amended by section 16(2) of the ^{M3}Social Security Contributions (Transfer of Functions, etc.) Act 1999, in subsection (5)—

(a) for paragraphs (a) and (b) there is substituted—

“(a) generally with respect to the making of relevant decisions;

(b) 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

(c) generally with respect to such applications, revisions under section 9 and decisions under section 10;”, and

(b) for “such a revision or decision” there is substituted “ a revision under section 9 or decision under section 10 ”.

Marginal Citations

M3 1999 c. 2.

^{F3}23

Textual Amendments

F3 Sch. 11 para. 23 omitted (19.9.2013) by virtue of The Public Bodies (Abolition of Administrative Justice and Tribunals Council) Order 2013 (S.I. 2013/2042), art. 1(2), Sch. para. 20

Pension Schemes (Northern Ireland) Act 1993 (c.49)

24 The Pension Schemes (Northern Ireland) Act 1993 is amended as follows.

25 (1) In section 154 (disclosure of information between government departments, etc.), in subsection (5) after “Subsections (1) and (1A)” there is inserted “ extend ”.

(2) This amendment shall be deemed to have come into force on 1st April 1999.

26 In section 165 (decisions and appeals), as amended by Article 15(2) of the ^{M4}Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, in subsection (5)—

(a) for paragraphs (a) and (b) there is substituted—

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- “(a) generally with respect to the making of relevant decisions;
- (b) with respect to the procedure to be adopted on any application made under Article 10 or 11 of the 1998 Order by virtue of subsection (4); and
- (c) generally with respect to such applications, revisions under Article 10 and decisions under Article 11;”, and
- (b) for “such a revision or decision” there is substituted “ a revision under Article 10 or decision under Article 11 ”.

Marginal Citations

M4 [S.I. 1999/671](#).

- 27 (1) In section 177 (orders and regulations - general provisions), for subsection (7) there is substituted—

“(7) Any power conferred on the Secretary of State to make regulations or orders (other than an order under section 162) is exercisable by statutory instrument, and subsections (2) to (4) and section 178(1) apply to regulations or orders made in exercise of any such power of the Secretary of State as they apply to regulations made by the Department.”

- (2) This amendment shall be deemed to have come into force on 1st April 1999 in place of those made by paragraph 75(3) of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

- 28 In section 180(2) (consultation about regulations)—

- (a) for “the appropriate government department” there is substituted “ the Department or, as the case may be, the Secretary of State ”, and
- (b) after “it” there is inserted “ or him ”.

Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2)

- 29 The Social Security Contributions (Transfer of Functions, etc.) Act 1999 is amended as follows.

- 30 In section 3 (general functions of Inland Revenue), subsection (3)(c) (which excludes the application of section 27 of the ^{M5}Inland Revenue Regulation Act 1890 but has not come into force) is omitted.

Marginal Citations

M5 [1890 c. 21](#).

- 31 In section 4 (recovery of contributions where income tax recovery provisions not applicable)—

- (a) in paragraph (a), after “1992” there is inserted “ or paragraph 6 of Schedule 1 to the ^{M6}Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”,

^{F4}(b)

- (c) in paragraph (c), for “that Act” there is substituted “ the Social Security Contributions and Benefits Act 1992 or paragraph 7A or 7B of Schedule 1

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to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”.

Textual Amendments

F4 [Sch. 11 para. 31\(b\)](#) repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), s. 13, [Sch. 2 Pt. 1](#); S.I. 2004/1943, art. 6(a)(iv)

Marginal Citations

M6 [1992 c. 7](#).

- 32 In Schedule 1 (transfer of Contributions Agency functions and associated functions), the following provisions are omitted, namely—
- (a) paragraph 4(6) (which was superseded by paragraph 4 of Schedule 1 to the ^{M7}Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999), and
 - (b) paragraph 66(3) (which has not come into force).

Marginal Citations

M7 [S.I. 1999/671](#).

- 33 In Schedule 2 (transfer of functions under subordinate legislation), the entry in the third column relating to the ^{M8}Pensions Act 1995 (Commencement No. 10) Order 1997 shall have effect, and be deemed always to have had effect, with the substitution for “Articles 4 and 13” of “In Article 4, paragraph (1), paragraph (2), except so far as relating to section 55(3) of the ^{M9}Pension Schemes Act 1993, to the making of regulations under section 64(1) of that Act and to section 64(3) and (5) to (9) of that Act, and paragraph (3) and Article 13”.

Marginal Citations

M8 [S.I. 1997/664 \(C. 23\)](#).

M9 [1993 c. 48](#).

*Social Security Contributions (Transfer of Functions,
etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)*

- 34 In Schedule 2 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (transfer of functions under subordinate legislation), the entry in the third column relating to the ^{M10}Pensions (1995 Order) (Commencement No. 8) Order (Northern Ireland) 1997 shall have effect, and be deemed always to have had effect, with the substitution for “Articles 4 and 13” of “In Article 4, paragraph (1), paragraph (2), except so far as relating to section 51(3) of the ^{M11}Pension Schemes (Northern Ireland) Act 1993 and to the making of regulations under section 60(1) of that Act, and paragraph (3) and Article 13”.

Marginal Citations

M10 S.R. (N.I.) [1997 No. 192 \(C. 10\)](#).

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M11 1993 c. 49.

Transfer of certain functions under subordinate legislation: Great Britain

- 35 There are hereby transferred to the Commissioners of Inland Revenue—
- (a) all functions of the Secretary of State under the ^{M12}Social Security (Contributions) Regulations 1979 which are not transferred to the Commissioners of Inland Revenue by virtue of section 1(2) of, and Schedule 2 to, the ^{M13}Social Security Contributions (Transfer of Functions, etc.) Act 1999, except his functions under regulation 44 of those regulations,
 - (b) the functions of the Secretary of State under those provisions of the ^{M14}Occupational Pension Schemes (Contracting-out) Regulations 1984 (“the 1984 regulations”) which remain in force by virtue of regulation 77(a) of the ^{M15}Occupational Pension Schemes (Contracting-out) Regulations 1996 (“the 1996 regulations”), including his functions under the modifications of section 60(4) and (5) of the Pension Schemes Act 1993 made by regulation 23(10)(a)(iii) of the 1984 regulations, but excluding—
 - (i) his functions under paragraph (2) of regulation 20 of the 1984 regulations so far as relating to any extension of the period first referred to in that paragraph by more than six months, and
 - (ii) his functions under regulations 23(4) and 23A(4) of the 1984 regulations,
 - (c) the functions of the Secretary of State under regulation 2 of the ^{M16}Occupational Pension Schemes (Contracted-out Protected Rights Premiums) Regulations 1987 (so far as remaining in force by virtue of regulation 77(b) of the 1996 regulations), and
 - (d) the functions of the Secretary of State under the ^{M17}Personal Pension Schemes (Personal Pension Protected Rights Premiums) Regulations 1987 (“the 1987 regulations”) (so far as remaining in force by virtue of regulation 4(2) of the ^{M18}Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1997), except—
 - (i) his functions under paragraph (3) of regulation 5 of the 1987 regulations so far as relating to any extension of the period first referred to in that paragraph by more than six months, and
 - (ii) his functions under regulation 6(4) of the 1987 regulations.

Marginal Citations

- M12** S.I. 1979/591.
M13 1999 c. 2.
M14 S.I. 1984/380.
M15 S.I. 1996/1172.
M16 S.I. 1987/1103.
M17 S.I. 1987/1111.
M18 S.I. 1997/786.

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Transfer of certain functions under subordinate legislation: Northern Ireland

- 36 (1) There are hereby transferred to the Commissioners of Inland Revenue—
- (a) all functions of the Department under the ^{M19}Social Security (Contributions) Regulations (Northern Ireland) 1979 which are not transferred to the Commissioners of Inland Revenue by virtue of Article 3(2) of, and Schedule 2 to, the ^{M20}Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, except the functions of the Department under regulation 44 of those regulations,
 - (b) the functions of the Department under those provisions of the ^{M21}Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985 (“the 1985 regulations”) which remain in force by virtue of regulation 78(a) of the Occupational ^{M22}Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 (“the 1996 regulations”), including its functions under the modifications of section 56(4) and (5) of the ^{M23}Pension ^{M24}Schemes (Northern Ireland) Act 1993 made by regulation 22(10)(a) of the 1985 regulations, but excluding—
 - (i) its functions under paragraph (2) of regulation 19 of the 1985 regulations so far as relating to any extension of the period first referred to in that paragraph by more than six months, and
 - (ii) its functions under regulations 22(4) and 22A(4) of the 1985 regulations,
 - (c) the functions of the Department under regulation 2 of the ^{M25}Occupational Pension Schemes (Contracted-out Protected Rights Premiums) Regulations (Northern Ireland) 1987 (so far as remaining in force by virtue of regulation 78(b) of the 1996 regulations), and
 - (d) the functions of the Department under the ^{M26}Personal Pension Schemes (Personal Pension Protected Rights Premiums) Regulations (Northern Ireland) 1987 (“the 1987 regulations”) (so far as remaining in force by virtue of regulation 4(2) of the ^{M27}Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1997), except—
 - (i) its functions under paragraph (3) of regulation 5 of the 1987 regulations so far as relating to any extension of the period first referred to in that paragraph by more than six months, and
 - (ii) its functions under regulation 6(4) of the 1987 regulations.
- (2) In sub-paragraph (1) “the Department” means the Department of Health and Social Services for Northern Ireland.

Marginal Citations

- M19** S.R. (N.I.) 1979 No. 186.
M20 S.I. 1999/671.
M21 S.R. (N.I.) 1985 No. 259.
M22 S.R. (N.I.) 1996 No. 493.
M23 S.R. (N.I.) 1985 No. 259.
M24 1993 c. 49.
M25 S.R. (N.I.) 1987 No. 281.
M26 S.R. (N.I.) 1987 No. 289.

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M27 S.R. (N.I.) [1997 No. 160](#).

Savings

37 Paragraphs 1 and 2 of Schedule 8 to the ^{M28}Social Security Contributions (Transfer of Functions, etc.) Act 1999 (general provisions relating to transfers of functions) shall have effect as if paragraphs 2, 3, 6, 21 and 35 of this Schedule were provisions of that Act specified in section 21(1) of that Act.

Marginal Citations
M28 [1999 c. 2](#).

38 Paragraphs 1 and 2 of Schedule 7 to the ^{M29}Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (general provisions relating to transfers of functions) shall have effect as if paragraphs 10, 12 and 36 of this Schedule were provisions of that Order specified in Article 20(1) of that Order.

Marginal Citations
M29 [S.I. 1999/671](#).

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Changes and effects yet to be applied to :

- Sch. 11 para. 21 repealed by [2007 c. 22 Sch. 7 Pt. 7](#)