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STATUTORY INSTRUMENTS

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**1999 No. 671**

**NORTHERN IRELAND  
SOCIAL SECURITY**

**The Social Security Contributions (Transfer of  
Functions, etc.) (Northern Ireland) Order 1999**

*Made - - - - 10th March 1999*

*Laid before Parliament 22nd March 1999*

*Coming into force in accordance with Article 1*

At the Court at Buckingham Palace, the 10th day of March 1999

Present

The Queen's most Excellent Majesty in Council

Her Majesty, in exercise of the powers conferred upon Her by section 24 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999<sup>(1)</sup>, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

**PART I  
INTRODUCTORY**

**Title and commencement**

**1.** —This Order may be cited as the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(2) The following provisions of this Order—

- (a) this Article and Article 2;
- (b) Article 3(1) (with Schedule 1), so far as enabling the Department to make subordinate legislation conferring functions on the Board;
- (c) Articles 7 and 14, so far as conferring any power to make subordinate legislation;
- (d) Article 16;

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<sup>(1)</sup> 1999 c. 2.

- (e) Article 20;
- (f) Article 24(1) (with Schedule 7).

shall come into force on the 14th day after the day on which this Order is made.

(3) Except as provided by paragraph (2) of this Article, the provisions of this Order shall come into force on such day as the Department or the Secretary of State may by order appoint; and different days may be appointed for different purposes.

(4) An order under paragraph (3) of this Article may make such savings, or such transitional or consequential provision, as the Department or 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 Order, or
- (b) in connection with the operation of any enactment repealed or amended by a provision of this Order during any period when the repeal or amendment is not wholly in force.

## Interpretation

2. In this Order, unless a contrary intention appears—

“the Board” means the Commissioners of Inland Revenue;

“the Administration Act” means the Social Security Administration (Northern Ireland) Act 1992(2);

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3);

“the Jobseekers Order” means the Jobseekers (Northern Ireland) Order 1995(4);

“the Pensions Act” means the Pension Schemes (Northern Ireland) Act 1993(5);

“the Pensions Order” means the Pensions (Northern Ireland) Order 1995(6);

“the 1998 Order” means the Social Security (Northern Ireland) Order 1998(7);

“contributions” means contributions under Part I of the Contributions and Benefits Act;

“Contributions Unit” means the Contributions Unit of the executive Agency within the Department known as the Social Security Agency;

“the Department” means the Department of Health and Social Services for Northern Ireland.

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(2) 1992 c. 8.  
 (3) 1992 c. 7.  
 (4) S.I.1995/2705 (N.I. 15).  
 (5) 1993 c. 49.  
 (6) S.I. 1995/3213 (N.I. 22).  
 (7) S.I. 1998/1506 (N.I. 10).

## PART II

### GENERAL

#### *Transfer of functions*

#### **Transfer to Board or Secretary of State of functions relating to contributions, etc.**

3.—(1) Schedule 1 to this Order (which contains amendments transferring to the Board or the Secretary of State functions of the Department in relation to contributions and certain associated functions in relation to benefits and pensions, together with other amendments related to the transfer of those functions) shall have effect.

(2) The functions of the Department under the provisions of subordinate legislation specified in Schedule 2 to this Order are hereby transferred to the Board.

#### **Transfer of other functions to Treasury, Board or Secretary of State**

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

#### **Powers relating to enforcement**

5. Schedule 4 to this Order (which relates to the enforcement powers of the Board in relation to functions transferred to them by this Order) shall have effect.

#### **Disclosure of information**

6. Schedule 5 to this Order (which contains amendments relating to the supply or disclosure of information) shall have effect.

## PART III

### DECISIONS AND APPEALS

#### **Decisions by officers of Board**

- 7.—(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 Contributions and Benefits Act 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 Contributions and Benefits Act (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,
  - (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 Department 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 Contributions and Benefits Act (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 115B(8) of the Administration Act (liability of directors etc. for company's contributions),
  - (i) to decide any issue arising under Article 29 of the Jobseekers Order (employment of long-term unemployed: deductions by employers), or under any provision of regulations under that Article, 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 Article 29 of that Order,
    - (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 Article 29 of that Order, to be treated as one,
  - (j) to decide whether a person is liable to pay interest under paragraph 7B(2)(e)(9) of Schedule 1 to the Contributions and Benefits Act,
  - (k) to decide whether a person is liable to a penalty under—
    - (i) paragraph 7A(2)(10) or 7B(2)(h) of Schedule 1 to the Contributions and Benefits Act, or
    - (ii) section 107(1)(a)(11) of the Administration Act,
  - (l) to decide the amount of interest or penalty payable under any of the provisions mentioned in sub-paragraphs (j) and (k) of this paragraph, and
  - (m) to decide such issues relating to contributions, other than the issues specified in sub-paragraphs (a) to (l) of this paragraph or in paragraphs 16 and 17 of Schedule 3 to the 1998 Order, as may be prescribed by regulations made by the Board.
- (2) Paragraph (1)(c) and (e) of this Article does 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 Contributions and Benefits Act 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) Paragraph (1)(g) of this Article 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.

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(8) Section 115B was inserted by Article 60 of the Social Security (Northern Ireland) Order 1998.

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

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

(11) Section 107 was substituted by Article 56 of the Social Security (Northern Ireland) Order 1998.

### **Regulations with respect to decisions**

8.—(1) Subject to the provisions of this Part and of the Administration Act, 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 Contributions and Benefits Act, the Administration Act or the Jobseekers Order 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 paragraph (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.

### **Decisions varying or superseding earlier decisions**

9.—(1) The Board may by regulations make provision—

- (a) for any decision of an officer of the Board under Article 7 of this Order (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 Article “prescribed” means prescribed by regulations under this Article.

### **Appeals against decisions of Board**

10.—(1) This Article applies to any decision of an officer of the Board under Article 7 of this Order or under regulations made by virtue of Article 9(1)(b) or (c) of this Order (whether as originally made or as varied under regulations made by virtue of Article 9(1)(a) of this Order).

(2) In the case of a decision to which this Article 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
- (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 paragraph (2)(b) of this Article “prescribed” means prescribed by the Board by regulations.

(4) This Article has effect subject to section 115C(12) of the Administration Act (appeals in relation to personal liability notices).

### Exercise of right of appeal

**11.**—(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 115C of the Administration Act (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(**13**) (regulations about jurisdiction), any appeal under this Article 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)(**14**) 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 paragraph (4) of this Article as they have effect in relation to an election under subsection (4) of that section.

### Regulations with respect to appeals

**12.**—(1) The Board may, by regulations made with the concurrence of the Lord Chancellor, make provision with respect to appeals to the tax appeal Commissioners under this Part.

(2) Regulations under paragraph (1) of this Article 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(**15**) (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(**16**) 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 paragraph (3) of this Article 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 Article “the Taxes Acts” has the same meaning as in the Taxes Management Act 1970.

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(13) 1970 c. 9; section 46A was added by paragraph 3 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48).

(14) Subsections (5A) to (5E) were inserted by paragraph 3(1) of Schedule 22 to the Finance Act 1984 (c. 43).

(15) Section 56A was substituted by paragraph 11 of Schedule 1 to S.I. 1994/1813.

(16) Sections 56B and 56C were inserted by paragraph 4 of Schedule 16 to the Finance Act (No. 2) Act 1992 and section 56B was amended by section 254 of the Finance Act 1994 (c. 9).

### **Matters arising as respects decisions**

- 13.**—(1) The Board may by regulations make provision as respects matters arising—
- (a) pending any decision of an officer of the Board under Article 7 of this Order 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 Article 9 of this Order or on appeal, of any such decision, or
  - (d) out of the making of a decision which, under regulations made under that Article, supersedes an earlier decision.
- (2) Regulations under this Article 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 Article must be made with the concurrence of the Department in so far as they relate to statutory sick pay or statutory maternity pay.

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

- 14.**—(1) The Department or the Secretary of State may by regulations modify any of the enactments to which this paragraph applies during any period in which Article 7 of this Order is in force but Chapter II of Part II of the 1998 Order (social security decisions and appeals) is not yet wholly in force.
- (2) Paragraph (1) of this Article applies to—
- (a) Part II of the Administration Act (adjudication), and
  - (b) the Acts and Orders in Council amended by Article 15 of, and Schedule 6 to, this Order.

### **Decisions under Pensions Act**

- 15.**—(1) The function of determining the questions referred to in subsection (1) of section 165(17) of the Pensions Act, as that section has effect before the commencement of paragraph 99 of Schedule 6 to the 1998 Order, is hereby transferred to an officer of the Board.
- (2) In that section (decisions and appeals), as substituted by paragraph 99 of Schedule 6 to the 1998 Order, 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 Department;

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(17) Section 165 was amended by paragraph 34 of Schedule 1 to, and paragraph 60 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

- (b) to decide any issue arising in connection with payments under Article 9 of the Social Security (Northern Ireland) Order 1986<sup>(18)</sup> (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) (Northern Ireland) Act 1992<sup>(19)</sup> (continuing in force of certain enactments repealed by the Social Security Act 1973<sup>(20)</sup>).
- (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 49 or 50.
- (4) Articles 10 and 11 of the 1998 Order (revision of decisions and decisions superseding earlier decisions) apply as if—
- (a) any reference in those Articles to a decision of the Department under Article 9 of that Order included a reference to a relevant decision; and
  - (b) any other reference in those Articles to the Department 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 Article 10 or 11 of the 1998 Order by virtue of subsection (4); and
  - (b) generally with respect to such applications, revisions under Article 10 and decisions under Article 11;
- but may not prevent such a revision or decision being made without such an application.
- (6) Article 13 of the 1998 Order (appeal to appeal tribunal) applies as if, for the purposes of paragraph (1)(b) of that Article, a relevant decision were a decision of the Department falling within Schedule 3 to the 1998 Order.
- (7) The following provisions (which relate to decisions and appeals)—
- section 22 of, and Schedule 2 to, the Social Security Administration (Northern Ireland) Act 1992,
  - Articles 14 to 18 of the 1998 Order,
  - Articles 25 and 26 of that Order,
  - Article 28 of that Order,
  - Schedule 4 to that Order,
- shall apply in relation to any appeal under Article 13 of the 1998 Order by virtue of subsection (6) as if any reference to the Department were a reference to an officer of the Inland Revenue.”.

### **Arrangements for discharge of decision-making functions**

- 16.**—(1) The Department may make arrangements with the Board for any of its functions under Chapter II of Part II of the 1998 Order 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 Contributions and Benefits Act,

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<sup>(18)</sup> S.I. 1986/1888 (N.I. 18).

<sup>(19)</sup> 1992 c. 9.

<sup>(20)</sup> 1973 c. 38.



to be discharged by the Board or by officers of the Board.

(2) No such arrangements shall affect the responsibility of the Department or the application of Chapter II of Part II of the 1998 Order in relation to any decision.

(3) Until the commencement of Chapter II of Part II of the 1998 Order, the references to that Chapter in paragraphs (1) and (2) of this Article shall have effect as references to Part II of the Administration Act.

### **Amendments relating to decisions and appeals**

**17.** Schedule 6 to this Order (which contains amendments relating to decisions and appeals) shall have effect.

### **Interpretation of Part III**

**18.** 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 IV**

### **MISCELLANEOUS AND SUPPLEMENTAL**

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

**19.** In section 172(1)(za)(21) of the Pensions Act (sums payable out of National Insurance Fund) for “Department” there is substituted “Inland Revenue”.

#### **Rights and liabilities**

**20.—(1)** In this Article a “transfer provision” means any of the following provisions of this Order—

- (a) Article 3 and Schedules 1 and 2,
- (b) Article 4 and Schedule 3,
- (c) Article 7, and
- (d) Article 15(1).

(2) Any rights and liabilities to which the Department is entitled or subject immediately before the commencement of a transfer provision in connection with functions transferred to the Board, the Secretary of State or the Treasury by virtue of that provision are hereby transferred to the Board or, as the case may be, the Treasury, the Secretary of State on the commencement of that provision.

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(21) Subsection (1)(za) was inserted by section 20(2)(a) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

### Special provision for certain contracts

**21.**—(1) This Article applies to—

- (a) any contract for the supply of goods or services to the Department which relates partly to functions transferred by virtue of this Order to the Board (in this Article on referred to as “transferred functions”) and partly to functions retained by the Department (in this Article referred to as “retained functions”), and
- (b) any contract for the supply of goods or services to the Department 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 sub-paragraph (a) of this paragraph.

(2) Article 20 of this Order shall not apply in relation to any contract to which this Article applies.

(3) In any contract to which this Article applies any term restricting the provision of goods or services under the contract to the Department shall be treated as referring also to the Board, in connection with transferred functions.

### Transfer of persons to Inland Revenue

**22.**—(1) With effect from 1st April 1999, there shall be transferred to Her Majesty’s Home Civil Service the persons, specified in paragraph (2).

(2) The persons specified are those persons employed wholly in the Contributions Unit on 31 March 1999, not above the grade of deputy principal.

(3) In this Article, “persons employed wholly in the Contributions Unit”—

- (a) includes those persons so employed who are on secondment, on sick leave or on maternity leave on 31 March 1999; but
- (b) excludes those persons who are listed on a Northern Ireland Civil Service promotion list but who have not been promoted by that date.

(4) Where a person is transferred to Her Majesty’s Home Civil Service under this Article, his period of employment in the Northern Ireland Civil Service shall count as a period of continuous employment in Her Majesty’s Home Civil Service for the purposes of the Employment Rights (Northern Ireland) Order 1996<sup>(22)</sup>.

### Orders and regulations

**23.**—(1) Any power of the Department to make an order or regulations under this Order shall be exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979<sup>(23)</sup>.

(2) Section 166(4) of the Administration Act shall apply in relation to any power conferred on the Department to make regulations under this Order as it applies in relation to any power conferred by that Act to make regulations, but as if for references to that Act there were substituted references to this Order.

(3) Any power of the Secretary of State or the Board to make an order or regulations under this Order shall be exercisable by statutory instrument.

(4) Any statutory instrument containing regulations under any provision of this Order, shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) Any power conferred by this Order to make regulations may be exercised—

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<sup>(22)</sup> S.I. 1996/1919 (N.I. 16).

<sup>(23)</sup> S.I. 1979/1573 (N.I. 12).

- (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 Order;
    - (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.
- (6) Powers to make regulations for the purposes of any one provision of this Order are without prejudice to powers to make regulations for the purposes of any other provision.
- (7) A power conferred by this Order 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.
- (8) A power conferred by this Order to make regulations includes power to provide for a person to exercise a discretion in dealing with any matter.

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

- 24.—**(1) The provisions of this Order have effect subject to the savings and transitional provisions in Schedule 7 to this Order.
- (2) Schedule 8 to this Order (further consequential amendments) shall have effect.
  - (3) Schedule 9 to this Order (repeals and revocations) shall have effect.

*A. K. Galloway*  
Clerk of the Privy Council

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

## SCHEDULE 1

Article 3(1)

## TRANSFER OF CERTAIN FUNCTIONS, ETC.

*The Social Security (Northern Ireland) Order 1986*

1. Article 9 of the Social Security (Northern Ireland) Order 1986<sup>(24)</sup> (occupational pension schemes becoming contracted-out between 1986 and 1993), so far as it remains in force by virtue of paragraph 21 of Schedule 5 to the Pensions Act, shall have effect as if—

- (a) in paragraph (1), for “Department” there were substituted “Commissioners of Inland Revenue”,
- (b) in paragraph (2), for “Department” in both places where it occurs there were substituted respectively “Commissioners of Inland Revenue” and “the Commissioners”,
- (c) in paragraph (8), for “the Department makes”, “the Department is”, “the Department may” and “the Department paid”, in both places where it occurs, there were substituted respectively “Commissioners of Inland Revenue make”, “they are”, “they may” and “they paid”,
- (d) in paragraph (9), for “the Department makes”, “the Department is”, in both places where it occurs, “does”, “the Department may” and “the Department paid” there were substituted respectively “the Commissioners of Inland Revenue make”, “they are”, “do”, “they may” and “they paid”, and

- (e) after paragraph (9) there were added—

“(10) In this Article “regulations” means regulations made by the Secretary of State and “prescribed” shall be construed accordingly.

(11) Any power under this Article to make regulations is exercisable by statutory instrument.

(12) Subject to paragraph (14), regulations made under this Article shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(13) This paragraph applies to any regulations under this Article which —

- (a) but for paragraph (14), would be subject to annulment in pursuance of a resolution of either House of Parliament, and
- (b) are contained in an instrument which is subject to any requirement that a draft of the instrument be laid before and approved by a resolution of each House of Parliament.

(14) Any regulations to which paragraph (13) applies shall not be subject to the procedure as mentioned in paragraph (13)(a) but shall be subject to the procedure as set out in paragraph (13)(b).”.

2. In Article 82 of that Order (financial provision), paragraph (1)(b), so far as it remains in force as mentioned in paragraph 1 above, shall have effect as if the reference to the Department were a reference to the Board.

*The Income and Corporation Taxes Act 1988*

3. In section 638 of the Income and Corporation Taxes Act 1988<sup>(25)</sup> (other restrictions on approval of personal pension schemes), in subsection (6)(c) the words “by the Department of Health and Social Services for Northern Ireland” are omitted.

<sup>(24)</sup> S.I. 1986/1888 (N.I. 18).

<sup>(25)</sup> 1988 c. 1.

4. In section 649(6) of that Act (minimum contributions under section 43 of the Pension Schemes Act 1993) paragraph (a) is omitted.

### *The Contributions and Benefits Act*

5.—(1) Section 1 of the Contributions and Benefits Act (outline of contributory system) is amended as follows.

(2) In subsection (1), for “Department” there is substituted “Inland Revenue”.

(3) In subsection (4)(b), the words from “where under that section” to the end are omitted.

6. In section 16 of that Act for “over by the Secretary of State” and “Department” there is substituted respectively “into the National Insurance Fund” and “Inland Revenue”.

7. In section 17 of that Act (exceptions, deferment and incidental matters relating to Class 4 contributions), the following provisions are omitted—

(a) in subsection (1), the words from “and may certify” to the end, and

(b) in subsection (4), the words “the Department and”.

8. In section 18 of that Act (Class 4 contributions recoverable under regulations), in subsection (2), for the words from the beginning to “so payable” there is substituted “In relation to Class 4 contributions payable by virtue of regulations under this section”.

9. In section 61A(26) of that Act (contributions paid in error), in subsections (2)(b) and (4)(b), for “Department is” there is substituted “Inland Revenue are”.

10. In section 147 of that Act (employer’s liability for statutory sick pay), in subsection (6) for “Department” there is substituted “Commissioners of Inland Revenue” and after that subsection there is added—

“(7) Regulations under subsection (6) above must be made with the concurrence of the Commissioners of Inland Revenue”.

11. In section 155A(1) and (4)(27) of that Act (power to provide for recovery by employers of sums paid by way of statutory sick pay) for “The Department” there is substituted “The Secretary of State”.

12. In section 157(3) of that Act (application of Part XI to Crown employment), after “Secretary of State” there is inserted “with the concurrence of the Treasury”.

13. In section 158(1) of that Act (application of Part XI to special classes of person), after “may” there is inserted “with the concurrence of the Treasury”.

14.—(1) Section 160 of that Act (statutory maternity pay: entitlement and liability to pay) is amended as follows.

(2) In subsection (9)(b), for “of the Department” there is substituted “of the Commissioners of Inland Revenue”.

(3) After subsection (10) there is added—

“(11) Any regulations under subsection (9) above which are made by virtue of paragraph (b) of that subsection must be made with the concurrence of the Commissioners of Inland Revenue.”

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(26) Section 61A was inserted by Article 130 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)).

(27) Section 155A was inserted by Article 5(1) of the Statutory Sick Pay (Northern Ireland) Order 1994 (S.I. 1994/766 (N.I. 5)).

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**15.—**(1) Section 163 of that Act (recovery of amounts paid by way of statutory maternity pay) is amended as follows.

(2) In subsection (1)(b) and (e), for “by the Department or by the Commissioners of Inland Revenue on behalf of the Department” there is substituted “by the Commissioners of Inland Revenue”.

(3) In subsection (4)(b), for “Department” there is substituted “Commissioners of Inland Revenue”.

(4) After subsection (4) there is added—

“(5) Regulations under any provision of this section shall be made by the Secretary of State”.

**16.** In section 166(1) of that Act (application of Part XII to special classes of persons), after “may” there is inserted “with the concurrence of the Treasury”.

**17.—**(1) Section 167 of that Act (interpretation of Part XII and supplementary provisions) is amended as follows.

(2) In subsection (1), in the definition of “employee”, after “regulations” there is inserted “made with the concurrence of the Commissioners of Inland Revenue”.

(3) After subsection (6) there is added—

“(7) Regulations under any of subsections (2) to (6) above must be made with the concurrence of the Commissioners of Inland Revenue.”.

**18.** In section 172(2)(c)(28) of that Act (Assembly, etc. control of regulations and orders) the words “155A(1)” shall cease to have effect.

**19.** In paragraph 4 of Schedule 1 to that Act (general provisions as to Class 1 contributions)—

(a) in sub-paragraph (a), for “Department” there is substituted “Inland Revenue”, and

(b) in paragraph (d)—

(i) for “Department” there is substituted “Inland Revenue”, and

(ii) for “it is” there is substituted “they are”.

**20.** In paragraph 6 of Schedule 1 to that Act (power to combine collection of contributions with tax)—

(a) in sub-paragraph (5), for “The power to make regulations under this paragraph includes power to” and “the Department” there is substituted respectively “The Secretary of State may by regulations made with the concurrence of the Inland Revenue” and “he”,

(b) in sub-paragraph (6), for the words from the beginning to “may” there is substituted “Provision made in regulations under sub-paragraph (5) above may”, and

(c) in sub-paragraph (7), for “by virtue of this paragraph” there is substituted “under sub-paragraph (1) or (5)”.

**21.—**(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 (1), for “paragraph 6” there is substituted “sub-paragraph (1) of paragraph 6” and for “that paragraph” there is substituted “that sub-paragraph”.

(3) In sub-paragraph (2), for “paragraph 6” there is substituted “paragraph 6(1)”.

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(28) Section 172(2)(c) was amended by Article 5(2) of the Statutory Sick Pay (Northern Ireland) Order 1994.

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

(2) In sub-paragraph (1)(i), for “Department is” and “it” there are substituted respectively “Inland Revenue are” and “them”.

(3) In sub-paragraph (2), for “payment to the Department” and “recovery by the Department” there are substituted respectively “payment to the Inland Revenue” and “recovery by the Inland Revenue”.

(4) In sub-paragraph (3), for “Department”, in the first place where it occurs, there is substituted “Inland Revenue”.

**23.** In Schedule 11 to that Act (circumstances in which periods of entitlement to statutory sick pay do not arise), after paragraph 1 there is inserted—

“**1A.** Regulations under paragraph 1 above must be made with the concurrence of the Treasury.”.

#### *The Administration Act*

**24.**—(1) Section 110 of the Administration Act (legal proceedings) is amended as follows.

(2) In subsection (1), for “under this Act or” there is substituted “under any provision of this Act other than section 108 or under any provision of”.

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

“(5A) Any person authorised by the Inland Revenue may conduct any proceedings under section 108 above before a magistrates' court although not a barrister or solicitor; and in relation to proceedings for an offence under that section, the references in subsections (2) (a) and (3)(a) to the Department shall have effect as references to the Inland Revenue.”.

**25.** In section 113 of that Act (recovery of unpaid contributions on prosecution), for “Department” there is substituted “Inland Revenue”.

**26.** In section 114(6) of that Act (recovery on proof of previous offences), for “Department” there is substituted “Inland Revenue”.

**27.** In section 115(4) of that Act (recovery of unpaid contributions as a penalty), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

**28.** In section 118(1) of that Act (regulations as to notification of deaths)—

(a) after “Regulations” there is inserted “made with the concurrence of the Inland Revenue”, and

(b) for “for the purposes of its functions” there is substituted “or the Inland Revenue, for the purposes of their respective functions”.

**29.** In section 122(4) of that Act (records and information relating to statutory sick pay)—

(a) after “Regulations” there is inserted “made with the concurrence of the Inland Revenue”, and

(b) in paragraphs (b) and (c), after “Department” there is inserted “or the Inland Revenue (as the regulations may require)”.

**30.** In section 124(3) of that Act (records and information relating to statutory maternity pay)—

(a) after “Regulations” there is inserted “made with the concurrence of the Inland Revenue”, and

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- (b) in paragraphs (b) and (c), after “Department” there is inserted “or the Inland Revenue (as the regulations may require)”.

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

- (2) For subsection (4) there is substituted—

“(4) There shall be paid into the National Insurance Fund—

- (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act or paragraph 6 of Schedule 2 to that Act as remains after the deduction by them of any administrative costs attributable to its recovery,
- (b) the amounts apportioned to the Department under sub-paragraph (6) of paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that sub-paragraph, and
- (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.”.

- (3) In subsection (4A)(29), for “Department” there is substituted “Inland Revenue”.

**32.** In section 143(1)(d) of that Act (general financial arrangements), for “Department” there is substituted “Inland Revenue”.

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

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

“(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or out of money appropriated by Measure into the National Insurance Fund—

- (a) such payments by way of adjustment as the Department determines (in accordance with any directions of the Department of Finance and Personnel) to be appropriate in consequence of the operation of any statutory provision relating to—
  - (i) family credit;
  - (ii) disability working allowance; and
  - (iii) the repayment or offsetting of benefit as defined in section 121 of the Contributions and Benefits Act or other payments; and
- (b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any statutory provision relating to—
  - (i) statutory sick pay; and
  - (ii) statutory maternity pay.”.

- (3) In subsection (2), for “by the Department in accordance with any directions given by the Department of Finance and Personnel” there is substituted “by the appropriate authority”.

- (4) After subsection (2) there is inserted—

“(2A) In subsection (2) above “the appropriate authority” means—

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(29) Subsection (4A) was inserted by paragraph 77(2) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).



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- (a) the Department, in relation to payments falling to be made by it, or
  - (b) the Inland Revenue, in relation to payments falling to be made by them;
- and any determination by the Department under that subsection must be made in accordance with any directions given by the Department of Finance and Personnel.”.
- (5) In subsection (3)(a), for “subsection (1)(a) to (d)” there is substituted “subsection (1)(a) and (b)”.
- (6) For subsection (5) there is substituted—
- “(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—
- (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 143(2)(a) above, excluding any expenses which the Treasury may direct, or any statutory provision may require, to be excluded from the Inland Revenue’s estimate under this subsection, and
  - (b) such sums as the Department may estimate (in accordance with any directions given by the Department of Finance and Personnel) to be the amount of the administrative expenses incurred as mentioned in section 143(2)(a) above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.
- (6) The expenses excluded from the estimate under subsection (5)(b) above are—
- (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to the benefits which by virtue of section 143(2) above are payable out of money appropriated by Measure; and
  - (b) any other category of expenses which the Department of Finance and Personnel may direct, or any statutory provision may require, to be excluded from the Department’s estimate under subsection (5)(b) above;
- but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.
- (7) In this section “Consolidated Fund” means the Consolidated Fund of Northern Ireland or the Consolidated Fund of the United Kingdom as appropriate.”.
- 34.** In section 158C(30) of that Act (requirement to apply for national insurance number), after subsection (1) there is inserted—
- “(1A) Regulations under subsection (1) above may require the application to be made to the Department or to the Inland Revenue.”.
- 35.** In section 167(1) of that Act (interpretation), after the definition of “industrial injuries benefit” there is inserted—
- ““Inland Revenue” means the Commissioners of Inland Revenue;”.

#### *The Pensions Act*

- 36.** In section 3(31) of the Pensions Act (issue of contracting-out and appropriate scheme certificates), in subsections (1) and (6), for “Department” there is substituted “Inland Revenue”.

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(30) Section 158C was inserted by paragraph 6 of Schedule 1 to the Social Security Administration (Fraud) (Northern Ireland) Order 1997 (S.I. 1997/1182 (N.I. 11)).

(31) Section 3 was amended by Article 133 of, and paragraph 15 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

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**37.** In section 4(**32**) of that Act (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—

- (a) in subsection (1)(b), for “Department” there is substituted “Inland Revenue”, and
- (b) in subsection (3)(f), for “Department” and “it is” there are substituted respectively “Inland Revenue” and “they are”.

**38.**—(1) Section 5 of that Act (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.

(2) In subsection (2B)(**33**)—

- (a) for “Department” there is substituted “Inland Revenue”, and
- (b) for “is satisfied”, in both places where it occurs, there is substituted “are satisfied”.

(3) In subsection (3)(aa)(**34**), for “Department is” there is substituted “Inland Revenue are”.

(4) In subsection (4)(**35**), for “Department may, if it thinks” there is substituted “Inland Revenue may, if they think”.

**39.** In section 6(2)(a)(**36**) of that Act (protected rights under occupational pension scheme), for “Department” there is substituted “Inland Revenue”.

**40.**—(1) Section 7(**37**) of that Act (election by employer as to employments covered by contracting-out certificate) is amended as follows.

(2) In subsection (4)—

- (a) for “Department considers” there is substituted “Inland Revenue consider”, and
- (b) for “it may” there is substituted “they may”.

(3) In subsection (5)(d), for “Department” and “it is” there are substituted respectively “Inland Revenue” and “they are”.

**41.** In section 10(4) of that Act (computation of earner’s guaranteed minimum)—

- (a) for “Department is” there is substituted “Inland Revenue are”,
- (b) for “it”, in each place where it occurs, there is substituted “they”, and
- (c) in paragraph (a), for “thinks” there is substituted “think”.

**42.** In section 13(7)(**38**) of that Act (supply of information on pensions for widows and widowers), for “Department” there is substituted “Inland Revenue” and for “it” there is substituted “the Inland Revenue”.

**43.** In section 21(2)(**39**) of that Act (security of minimum pensions and resources of scheme)—

- (a) in paragraph (a), for “Department is” there is substituted “Inland Revenue are”, and
- (b) in paragraph (b), for “Department” there is substituted “Inland Revenue”.

**44.** In section 24B(1)(**40**) of that Act (information about interim arrangements of personal pension scheme), for “Department” there is substituted “Inland Revenue”.

(32) Section 4 was amended by Article 133 of, and paragraphs 14 and 16 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(33) Subsection (2B) was substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995.

(34) Paragraph (aa) was inserted by Article 133(4) of the Pensions (Northern Ireland) Order 1995.

(35) Subsection (4) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(36) Subsection (2)(a) was amended by paragraph 18 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(37) Section 7 was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(38) Subsection (1) was amended by paragraph 22 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(39) Subsection (2) was substituted by paragraph 26(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(40) Section 24B was inserted by Article 140 of the Pensions (Northern Ireland) Order 1995.

**45.** In section 26(1)(**41**) of that Act (securing liability of scheme for protected rights), for “Department” there is substituted “Inland Revenue”.

**46.** In section 27(3)(a)(**42**) of that Act (application of resources of pension scheme), for “Department” there is substituted “Inland Revenue”.

**47.** In section 29A(1)(**43**) of that Act (auditor or actuary to report contravention)—

(a) for “Department”, in both places where it occurs, there is substituted “Inland Revenue”, and

(b) for “its” there is substituted “their”.

**48.**—(1) Section 30(**44**) of that Act (cancellation, variation, surrender and refusal of certificates) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (2)(a), for “it has” there is substituted “they have”.

(4) In subsections (4) and (5), for “it considers” and “it” there are substituted respectively “they consider” and “they”.

**49.** In section 36(b)(**45**) of that Act (scope of Chapter II), for “Department” there is substituted “Inland Revenue”.

**50.** In section 37(2)(b) of that Act (reduced rates of Class 1 contributions for earners in contracted-out employment) after “prescribed” there is inserted “by regulations made by the Secretary of State”.

**51.** In section 38(1) of that Act (alteration of rates of contributions) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

**52.**—(1) Section 38A(**46**) of that Act (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.

(2) In subsection (3), for “Department” there is substituted “Inland Revenue”.

(3) In subsection (4) after “Regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (5)—

(a) for “Department”, in each place it occurs, there is substituted “Inland Revenue”, and

(b) for “pays”, in both places where it occurs, “it”, in the first place where it occurs, and “is”, in each place where it occurs, there are substituted respectively “pay”, “they” and “are”.

(5) After subsection (7) there is added—

“(8) In subsections (3), (4) and (6) “prescribed” means prescribed by regulations made by the Secretary of State.”.

**53.** In section 38B(**47**) (determination and alteration of contributions and rebates) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

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(41) Subsection (1) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(42) Subsection (3)(a) was amended by paragraph 29(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(43) Section 29A was inserted by Article 144 of the Pensions (Northern Ireland) Order 1995.

(44) Section 30 was amended by paragraphs 14 and 30 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(45) Section 36(b) was amended by Article 134(1) of the Pensions (Northern Ireland) Order 1995.

(46) Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995.

(47) Section 38B was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995.

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**54.—**(1) Section 39(**48**) of that Act (payment of minimum contributions to personal pension schemes) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (4)—

(a) for “is” there is substituted “are”, and

(b) after “regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (5) for “pays” and “it is” there are substituted respectively “pay” and “they are”.

(5) In subsection (6) for “pays”, “is” and “does” there are substituted respectively “pay”, “are” and “do”.

(6) After subsection (6) there is added—

“(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**55.—**(1) Section 40 of that Act (earner’s chosen scheme for purposes of section 39) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (1)(**49**)—

(a) for “rejects” there is substituted “reject”, and

(b) after “regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (1A)(**50**), for “is of” there is substituted “are of”.

(5) In subsection (3), after “regulations” there is inserted “made by the Secretary of State”.

(6) After subsection (3) there is added—

“(4) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**56.—**(1) Section 41(**51**) of that Act (amount of minimum contributions) is amended as follows.

(2) In subsection (1), for “Department is” there is substituted “Inland Revenue are”.

(3) In subsection (3) after “Regulations” there is inserted “made by the Secretary of State”.

(4) After subsection (3) there is added—

“(4) In subsection (3) “prescribed” means prescribed by regulations made by the Secretary of State.”.

**57.** In section 41A(**52**) of that Act (alteration of rates of minimum contributions under section 41) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

**58.—**(1) Section 41B(**53**) of that Act (money purchase and personal pension schemes: verification of ages) is amended as follows.

(2) In subsection (1) after “Regulations” there is inserted “made by the Secretary of State”.

(48) Section 39 was amended by paragraph 34 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(49) Subsection (1) was amended by Article 160(a) of the Pensions (Northern Ireland) Order 1995.

(50) Subsection (1A) was inserted by Article 160(b) of the Pensions (Northern Ireland) Order 1995.

(51) Section 41 was amended by Article 135 of, and paragraph 35 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(52) Section 41A was inserted by Article 135(5) of the Pensions (Northern Ireland) Order 1995.

(53) Section 41B was inserted by Article 136 of the Pensions (Northern Ireland) Order 1995.

(3) In subsection (2), after “Department”, in both places where it occurs, there is inserted “or the Inland Revenue”.

(4) After subsection (2) there is added—

“(3) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**59.** In section 45(**54**) of that Act (women, married women and widows) after “Department” there is inserted “or as the case may be, the Secretary of State” and after “it” there is inserted “or he”.

**60.**—(1) Section 46(**55**) of that Act (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (2), for “has”, in both places where it occurs, and “its” there are substituted respectively “have” and “their”.

(4) In subsection (3), for “it subsequently approves” there is substituted “they subsequently approve”.

(5) In subsection (4), for “has” there is substituted “have”.

**61.** In section 49(**56**) of that Act (supervision of former contracted-out schemes), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

**62.** In section 50(**57**) of that Act (supervision of former appropriate personal pension schemes), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

**63.** In section 51(**58**) (payment of contributions equivalent premiums) after subsection (2) there is inserted—

“(2ZA) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**64.**—(1) Section 52(**59**) of that Act (payment of contributions equivalent premiums on termination of certified status: supplementary provisions) is amended as follows.

(2) In subsection (2) for “Department” there is substituted “Inland Revenue”.

(3) After subsection (6) there is added—

“(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**65.**—(1) Section 53 of that Act (elections to pay contributions equivalent premiums) is amended as follows.

(2) In subsection (4)(**60**) for “the Department considers” and “it” there are substituted respectively “the Inland Revenue consider” and “they”.

(3) After subsection (4) there is added—

“(5) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

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(54) Section 45 was substituted by paragraph 12 of Schedule 2 to the Pensions (Northern Ireland) Order 1995.

(55) Section 46 was amended by paragraphs 14 and 37 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(56) Section 49 was amended by paragraph 40 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(57) Section 50 was amended by paragraph 41 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(58) Section 51 was amended by Article 138(1) of, and paragraph 42 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(59) Section 52 was amended by paragraph 43 of Schedule 3 to the Pensions (Northern Ireland) order 1995.

(60) Subsection (4) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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**66.** In section 57(**61**) of that Act (deduction of contributions equivalent premium from refund of scheme contributions) after subsection (11) there is added—

“(12) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

**67.**—(1) Section 59(**62**) of that Act (further provisions concerning calculations relating to premiums) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (3), for “is satisfied”, “it thinks” “it may”, there are substituted respectively “are satisfied”, “they think” and “they may”.

(4) In subsection (5), for “it thinks” there is substituted “they think”.

**68.** In section 63(2)(**63**) of that Act (non-payment of contributions equivalent premiums) for “Department” there is substituted “Inland Revenue”.

**69.** In section 64(4)(**64**) of that Act (treatment of unpaid contributions equivalent premiums), for “Department”, in both places where it occurs, there is substituted “Inland Revenue”.

**70.** For section 151 of that Act (requirement to give information) there is substituted—

**“151 Requirement to give information to the Department, Secretary of State or Inland Revenue for the purposes of certain provisions.**

(1) Regulations may require the furnishing by prescribed persons to the Department, the Secretary of State or the Inland Revenue of such information as it or he requires or they require for the purposes of Part III, section 107 (and Part VIII and section 149 so far as they have effect for the purposes of section 107), section 113 and section 155 (so far as it relates to protected rights payments).

(2) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

**71.** In section 152 of that Act (information as to guaranteed minimum pensions)—

(a) after “Department”, in the first place where it occurs, there is inserted “or the Inland Revenue”, and

(b) after “Department”, in the second place where it occurs, there is inserted “or, as the case may be, to the Inland Revenue”.

**72.**—(1) Section 161(**65**) of that Act (application of certain provisions to cases with foreign element) is amended as follows.

(2) In subsection (1) after “Department” there is inserted “or, as the case may be, the Secretary of State”.

(3) In subsection (7) at the end there is added—

““regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

**73.** In section 164(**66**) (breach of regulations) after subsection (10) there is inserted—

(61) Section 57 was amended by paragraph 47 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(62) Section 59 was amended by paragraph 49 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(63) Section 63 was amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(64) Section 64 was amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(65) Section 161 was amended by paragraph 58 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and by Schedule 1 to the Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)).

(66) Section 164 was substituted by Article 151(1) of the Pensions (Northern Ireland) Order 1995.

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“(11) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

**74.**—(1) Section 172(**67**) of that Act (general financial arrangements) is amended as follows.

(2) In subsection (1)—

(a) for “Department” there is substituted “Inland Revenue”, and

(b) for “it” there is substituted “the Department”.

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

“(3A) There shall be paid out of the National Insurance Fund into the Consolidated Fund of the United Kingdom—

(a) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III; and

(b) such sums as the Secretary of State may estimate to be to the amount of his administrative expenses in exercising his functions under this Act.”.

(4) In subsection (6), after “United Kingdom” there is inserted

(a) “subject to subsection (5), so far as it relates to payments out of money provided by Parliament, any sum recovered by the Inland Revenue under the provisions within subsection (2)(b)(ii); and”

(b)

(5) In subsection (7)(d), for “it” there is substituted “the Inland Revenue”.

(6) After that subsection there is inserted—

“(8) Subject to the foregoing provisions of this section, all expenses incurred by the Secretary of State or the Inland Revenue shall be paid out of money provided by Parliament, except so far as they may be required by any enactment to be paid or borne in any other way.”

**75.**—(1) Section 177(**68**) of that Act (orders and regulations — general provisions) is amended as follows.

(2) In subsection (1) before “Any power” there is inserted “Subject to subsection (7)” and the words “and regulations made by the Secretary of State under section 160” are omitted.

(3) In subsection (7)—

(a) for “The power” there is substituted “Any power”,

(b) the words “by section 160” are omitted,

(c) after “regulations”, in both places where it occurs, there is inserted “or orders (except an order under section 162)”.

(4) In subsection (8)—

(a) for “the power” there is substituted “Any power”,

(b) the words “by section 160” are omitted, and

(c) after “regulations” there is inserted “or orders”.

**76.** In section 181 (control of regulations and orders) after subsection (9) there is inserted—

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(67) Section 172 was amended by paragraph 65 of Schedule 3 to, and paragraph 12 of Schedule 4 to, the Pensions (Northern Ireland) Order 1995.

(68) Section 177 was amended by paragraph 67 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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“(9A) A statutory instrument containing provision under section 38, 38B or 41A 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.”.

**77.**—(1) Schedule 1 to that Act (certification regulations) is amended as follows.

(2) In paragraph 2(1)(**69**) (determination of date of employment), for “Department” there is substituted “Inland Revenue”.

(3) In paragraph 3 (notice by employer), for “Department” there is substituted “Inland Revenue”.

(4) In paragraph (4) (power to modify Part III, etc.), after sub-paragraph (3) there is added—

“(4) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State.”.

(5) In paragraph 5(**70**) (contributions equivalent premiums)—

(a) in sub-paragraph (1), for “Department”, in both places where it occurs, there is substituted “Inland Revenue”,

(b) in sub-paragraph (3)—

(i) in paragraph (e), for “Department is” there is substituted “Inland Revenue are”, and

(ii) in paragraph (f), for “Department” there is substituted “Inland Revenue”, and

(c) in sub-paragraphs (3A), (3B)(b), (3C)(c)(**71**) and (4), for “Department” there is substituted “Inland Revenue”, and

(d) after sub-paragraph (4) there is added—

“(4A) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

(6) Paragraph 7 (regulations relating to certain public service pension schemes) is amended as follows—

(a) in sub-paragraph (1)—

(i) for “appropriate government department” there is substituted “the Department, or as the case may be, the Secretary of State”, and

(ii) in paragraphs (a), (b) and (d) for “that Department”, in each place where it occurs, there is substituted “the Inland Revenue”, and

(b) sub-paragraph (5) is omitted..

**78.**—(1) Schedule 5 to that Act (transitional provisions and savings) is amended as follows.

(2) In paragraph 14(3)—

(a) for “Department has” there is substituted “Inland Revenue have”,

(b) for “it subsequently ascertains” there is substituted “they subsequently ascertain”,

(c) in paragraph (a), for “Department”, in both places where it occurs, and “it”, there are substituted respectively “Inland Revenue” and “they”, and

(d) in paragraph (b), for “the Department”, in the first, second and third place where it occurs, there is substituted respectively “Inland Revenue”, “they” and “them”.

(3) After paragraph 14(3) there is added—

(69) Paragraph 2(1) was amended by paragraph 70(a) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(70) Paragraph 5 was amended by Article 138 of, and paragraph 70(c) and (d) of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(71) Sub-paragraphs (3A), (3B) and (3C) were inserted by Article 138(2)(b) of the Pensions (Northern Ireland) Order 1995.



“(4) In this paragraph “prescribed” means prescribed by regulations made by the Secretary of State.”.

#### *The Jobseekers Order*

**79.**—(1) Article 29 of the Jobseekers Order (employment of long-term unemployed: deductions by employers) is amended as follows.

(2) In paragraph (5)(b), for “Department” there is substituted “Commissioners of Inland Revenue”.

(3) In paragraph (6)—

(a) in sub-paragraph (d), for “Department or by the Commissioners of Inland Revenue on behalf of the Department” there is substituted “Commissioners of Inland Revenue”, and

(b) in sub-paragraph (f), for “Department” there is substituted “Commissioners of Inland Revenue”.

(4) In paragraph (7)(b), for “Department” there is substituted “Commissioners of Inland Revenue”.

**80.**—(1) Article 38 of that Order (general financial arrangements) is amended as follows.

(2) In paragraph (5)—

(a) for “Department”, in the first place where it occurs, there is substituted “relevant authority”, and

(b) for “the Department considers”, in both places where it occurs, there is substituted “the relevant authority consider”.

(3) In paragraph (6)—

(a) for “Department”, in the first place it occurs, there is substituted “relevant authority”, and

(b) for “Department of Finance and Personnel” there is substituted “relevant financial authority”.

(4) After paragraph (6) there is added—

“(7) In paragraphs (5) and (6) “the relevant authority” and “the relevant financial authority” means, respectively—

(a) in relation to any estimate or payment to be made by the Department, the Department and the Department of Finance and Personnel, or

(b) in relation to any estimate or payment to be made by the Commissioners of Inland Revenue, the Commissioners of Inland Revenue and the Treasury.”.

#### *The Pensions Order*

**81.** In Article 105(1) of the Pensions Order (disclosure for facilitating discharge of functions by other supervisory authorities), in the Table, in the entries relating to—

(a) the Commissioners of Inland Revenue or their officers, and

(b) the Secretary of State,

in the second column at the end there is inserted “or Part III of the Pension Schemes Act”.

**82.** In section 106(1) of that Order (other permitted disclosures), after “Department,” there is inserted—

“(aa) the Commissioners of Inland Revenue or their officers.”.

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## SCHEDULE 2

Article 3(2)

## TRANSFER OF FUNCTIONS UNDER SUBORDINATE LEGISLATION

<i>Number</i>	<i>Title</i>	<i>Provisions conferring functions transferred</i>
<a href="#">S.R. 1979 No. 186.</a>	The Social Security (Contributions) Regulations (Northern Ireland) 1979.	All the regulations except regulations 36 to 39, 41 to 42 and 44.
<a href="#">S.R. 1982 No. 263.</a>	The Statutory Sick Pay (General) Regulations (Northern Ireland) 1982.	Regulations 9A to 9C, 10 and 14.
<a href="#">S.R. 1983 No. 54.</a>	The Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations (Northern Ireland) 1983.	Regulation 3 (so far as remaining in operation).
<a href="#">S.R. 1987 No. 30.</a>	The Statutory Maternity Pay (General) Regulations (Northern Ireland) 1987.	Regulations 7, 25, 30 and 31.
<a href="#">S.R. 1987 No. 293.</a>	The Personal and Occupational Pension Schemes (Incentive Payments) Regulations (Northern Ireland) 1987.	All the regulations (so far as remaining in operation).
<a href="#">S.R. 1990 No. 90.</a>	The Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990.	Regulations 2 and 3.
<a href="#">S.R. 1992 No. 157.</a>	The State Scheme Premiums (Actuarial Tables) Regulations (Northern Ireland) 1992.	All the regulations.
<a href="#">S.R. 1994 No. 271.</a>	The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994.	Regulation 6.
<a href="#">S.R. 1995 No. 69.</a>	The Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995.	Article 4.
<a href="#">S.R. 1996 No. 30.</a>	The Employer's Contributions Re-imbursement Regulations (Northern Ireland) 1996.	Regulations 7, 8 and 9.
<a href="#">S.R. 1996 No. 493.</a>	The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996.	All the regulations except regulation 23.

<i>Number</i>	<i>Title</i>	<i>Provisions conferring functions transferred</i>
S.R. 1996 No. 188.	The Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996.	All the regulations.
S.R. 1997 No. 7.	The Occupational Pension Schemes (Contracting-out) Transitional Regulations 1997.	All the regulations.
S.R. 1997 No. 56.	The Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1997.	All the regulations except regulation 4(3).
S.R. 1997 No. 95.	The Occupational Pension Schemes (Mixed Benefit Contracted-out Schemes) Regulations (Northern Ireland) 1997.	Regulation 3.
S.R. 1997 No. 139.	The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997.	All the regulations.
S.R. 1997 No. 140.	The Occupational and Personal Pension Schemes (Contracting-out etc: Review of Determinations) Regulations (Northern Ireland) 1997.	All the regulations.
S.R. 1997 No. 192 (C. 10).	The Pensions (1995 Order) (Commencement No. 8) Order (Northern Ireland) 1997.	Articles 4 and 13.
S.R. 1998 No. 208.	The Occupational Pension Schemes (Contracting-out) (Amount Required for Restoring State Scheme Rights and Miscellaneous Amendment) Regulations (Northern Ireland) 1998.	All the regulations.
S.R. 1998 No. 267.	The Occupational Pension Schemes (Validation of Rule Alterations) Regulations (Northern Ireland) 1998.	All the Regulations.

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## 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>(72)</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>(73)</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>(74)</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>(75)</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.”.

<sup>(72)</sup> 1992 c. 4.

<sup>(73)</sup> 1999 c. 2.

<sup>(74)</sup> Subsection (6) was added by Article 47(2) of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

<sup>(75)</sup> Section 9 was substituted by Article 48(4) of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

**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)(**76**) 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)(**77**) 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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(76) Section 10A was inserted by Article 50 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

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

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

**20.** In section 19A(78) 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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(78) Section 19A was inserted by Article 51 of the Social Security (Northern Ireland) Order 1998 (S.I. [1998/1506 \(N.I.10\)](#)).

**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)(79) there is added—

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

**33.** In paragraphs 4, 5(80) and 5A(81) 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”.

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

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

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

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**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)(**82**) 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)(**83**) 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”.

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

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



**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)(**84**), 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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(**84**) Subsection (4A) was inserted by paragraph 77(2) of Schedule 6 to the Social Security (Northern Ireland) Order 1998.

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“(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(85) of section 153 of the Administration Act.

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

(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<sup>(86)</sup> (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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<sup>(86)</sup> S.I. 1993/592 (N.I. 2).

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### *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”.

## SCHEDULE 4

Article 5

### ENFORCEMENT

**1.** In the Table in section 98 of the Taxes Management Act 1970<sup>(87)</sup> (penalties for failure to produce documents etc.), at the end of the second column there is inserted—

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“Section 104ZA of the Social Security  
Administration (Northern Ireland) Act 1992.”

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### *The Administration Act*

**2.—**(1) Section 104 of the Administration Act is amended as follows.

(2) For subsection (5) there is substituted—

“(5) Where any premises—

(a) are liable to be inspected—

(i) by an officer of the Inland Revenue under section 104ZA below, or

(ii) by an inspector or officer appointed or employed by some other government department, or

(b) are under the control of the Inland Revenue or some other government department,

the Department may make arrangements with the Inland Revenue or that other department for any of the powers or duties of inspectors under this section to be carried out by an inspector or officer employed by the Inland Revenue or that other department.”.

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(87) 1970 c. 9.

- (3) In subsection (8)—
- (a) at the end of paragraph (b) there is inserted “except so far as relating to contributions, statutory sick pay or statutory maternity pay”, and
  - (b) at the end of paragraph (e) there is inserted “except Part III of that Act”.
- (4) Subsections (2)(c)(i) and (ii), (6)(a)(i) and (ii) and (7)(e)(i) shall cease to have effect.
3. After section 104 of that Act there is inserted—

**“Powers exercisable by officers of Inland Revenue.**

**104ZA.**—(1) For the purposes of the enactments to which this section applies, the Inland Revenue may authorise any of their officers to exercise the powers conferred by this section.

(2) An officer authorised under this section shall, for the purposes of the execution of those enactments, have the following powers—

- (a) to enter at all reasonable times any premises liable to inspection under this section;
- (b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of the enactments are being, or have been, complied with in any such premises;
- (c) to examine, either alone or in the presence of any other person, as he thinks fit, in relation to any matters under the enactments on which he may reasonably require information, every person whom he finds in any such premises or whom he has reasonable cause to believe to be or to have been a person liable to pay—
  - (i) contributions; or
  - (ii) a contributions equivalent premium,and to require every such person to be so examined.

(3) Premises are liable to inspection under this section if an officer has reasonable grounds for believing that—

- (a) any persons are employed there;
- (b) a trade or business is being carried on from there;
- (c) any records relating to a trade or business are kept there; or
- (d) a personal or occupational pension scheme is being administered there;

but a private dwelling-house is not liable to inspection under this section unless an officer has reasonable grounds for believing that a trade or business is being carried on from the dwelling-house and that the trade or business is not also being carried on from premises other than a dwelling-house.

(4) Every officer authorised under this section shall be furnished with a certificate of his authorisation, and on applying for admission to any premises for the purpose of the enactments shall, if so required, produce the authorisation.

(5) In accordance with this section, persons shall furnish to an officer all such information, and produce for his inspection all such documents, as he may reasonably require for the purpose of ascertaining—

- (a) whether—
  - (i) any contribution; or
  - (ii) any contributions equivalent premium,is or has been payable, or has been duly paid, by or in respect of any person; or

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- (b) whether statutory sick pay or statutory maternity pay is or was payable to or in respect of any person.
  - (6) The following persons are under the duty imposed by subsection (5) above—
    - (a) any person who is or has been an employer or an employee within the meaning of any provision of the Contributions and Benefits Act;
    - (b) any person carrying on an agency or other business for the introduction or supply to persons requiring them of persons available to do work or to perform services;
    - (c) any person who is or has at any time been a trustee or manager of a personal or occupational pension scheme;
    - (d) the servants or agents of any such person as is specified in any of the preceding paragraphs.
  - (7) This section applies to the following enactments—
    - (a) the Contributions and Benefits Act so far as relating to contributions, statutory sick pay or statutory maternity pay;
    - (b) this Act; and
    - (c) Part III of the Pensions Act.
  - (8) Any reference in this section to a contributions equivalent premium includes a reference to state scheme premiums payable before 6th April 1997 (the day on which Article 138 of the Pensions (Northern Ireland) Order 1995 came into operation).”.
- 4.—(1) Section 105 of that Act (delay, obstruction etc. of inspector) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), after “this Act” there is inserted “other than an Inland Revenue power”, and
  - (b) in paragraph (b), after “this Act” there is inserted “otherwise than in the exercise of an Inland Revenue power”.
- (3) After subsection (2) there is added—
- “(3) In subsection (1) “Inland Revenue power” means any power conferred on an officer of the Inland Revenue by section 104ZA above or by virtue of section 104(5) above.
- (4) Where by virtue of section 104(5) above any power conferred by section 104 above is exercised by an officer of the Inland Revenue, section 98 of the Taxes Management Act 1970 shall apply as if the reference in that section to section 104ZA above included a reference to section 104 above.”.
5. In section 107(88) of the Administration Act (breach of regulations), in subsection (2)—
- (a) for “Department”, in both places where it occurs, there is substituted “Inland Revenue”, and
  - (b) in paragraph (e), for “its” there is substituted “their”.
6. Section 108A(89) of that Act (which imposes penalties relating to contributions but is not yet in force) shall cease to have effect.
- 7.—(1) Section 112 of that Act (evidence of non-payment) is amended as follows.
- (2) In subsection (1)(90), for “Department” there is substituted “Inland Revenue”.

(88) Section 107 was substituted by Article 56 of the Social Security (Northern Ireland) Order 1998.

(89) Section 108A was substituted by Article 57 of the Social Security (Northern Ireland) 1998.

(90) Subsection (1) was substituted by Article 58(1) of the Social Security (Northern Ireland) Order 1998.

- (3) Subsections (1A) and (2) shall cease to have effect.
- (4) In subsection (3)(91), the words “as is mentioned in subsection (1) or (2) above” are omitted.
- (5) In subsection (4), for “Department or of the Secretary of State” there is substituted “Inland Revenue”.
- (6) For subsection (7) there is substituted—
- “(7) In this section “authorised officer” means any officer of the Inland Revenue authorised by them for the purposes of this section.”.
8. In section 115A(92) of that Act (recovery of contributions, etc.), in subsections (1) and (2), for “Department” there is substituted “Inland Revenue”.
9. In section 115B(93) of that Act (liability of directors, etc. for company’s contributions), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.
- 10.—(1) Section 115C of that Act (appeals in relation to personal liability notices) is amended as follows.
- (2) For any reference to the Department there is substituted a reference to the Inland Revenue.
- (3) In subsection (2), for “an appeal tribunal” there is substituted “the Special Commissioners”.
- (4) In subsection (5), for the words from “appeal tribunal” to “its” there is substituted “Special Commissioners shall either dismiss the appeal or remit the case to the Inland Revenue, with any recommendations the Special Commissioners see fit to make, for the Inland Revenue to consider whether to vary their”.
- (5) In subsection (6), the definitions of “appeal tribunal” and “revise” are omitted and at the end there is inserted—
- ““the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts;
- “vary” means vary under regulations made under Article 9 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.”.
11. In section 142 of that Act (destination of contributions), after subsection (4) there is inserted—
- “(4ZA) There shall be paid into the National Insurance Fund so much of any penalty imposed under section 98 of the Taxes Management Act 1970 in a case relating to section 104ZA of this Act (including any penalty imposed by virtue of section 105(4) of this Act) as remains after deduction by the Inland Revenue of the administrative expenses attributable to its recovery.
- (4ZB) Subsections (4)(b) and (c) and (4ZA) above shall have effect notwithstanding any provision which treats a penalty under section 98 or 98A of the Taxes Management Act 1970 as if it were tax charged in an assessment and due and payable.”.

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(91) Subsection (3) was amended by Article 58(2) of the Social Security (Northern Ireland) Order 1998.

(92) Section 115A was inserted by Article 59 of the Social Security (Northern Ireland) Order 1998.

(93) Sections 115B and 115C were inserted by Article 60 of the Social Security (Northern Ireland) Order.

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## SCHEDULE 5

Article 6

### INFORMATION

#### *Supply of information*

1. In Part VII of the Administration Act, before section 116(94) (and the italic heading “Information held by tax authorities” preceding it) there is inserted—

*“Information relating to, or required for purposes of, contributions, statutory sick pay or statutory maternity pay*

#### **Supply of contributions, etc. information held by Inland Revenue.**

**115D.**—(1) This section applies to information which is held for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay—

- (a) by the Inland Revenue, or
- (b) by a person providing services to them, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an authorised officer so requires, be supplied—

- (a) to the Department or the Secretary of State, or
- (b) to a person providing services to the Department or the Secretary of State,

for use for the purposes of functions relating to social security or child support.

(3) In subsection (2) “authorised officer” means an officer of the Department or the Secretary of State authorised for the purposes of this section by the Department or the Secretary of State.

#### **Supply to Inland Revenue for purposes of contributions, etc. of information held by Department or Secretary of State.**

**115E.**—(1) This section applies to information which is held for the purposes of functions relating to social security or child support—

- (a) by the Department or the Secretary of State, or
- (b) by a person providing services to the Department or the Secretary of State, in connection with the provision of those services.

(2) Information to which this section applies may, and must if an officer of the Inland Revenue authorised by the Inland Revenue for the purposes of this section so requires, be supplied—

- (a) to the Inland Revenue, or
- (b) to a person providing services to the Inland Revenue,

for use for the purposes of functions relating to contributions, statutory sick pay or statutory maternity pay.”.

2.—(1) Section 116 of that Act (supply of information held by tax authorities for fraud prevention and verification) is amended as follows.

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(94) Section 116 was substituted by section 1(2) of the Social Security Administration (Fraud) Act 1997 (c. 47).



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

“(1) This section applies—

(a) to information which is held—

(i) by the Inland Revenue, or

(ii) by a person providing services to the Inland Revenue, in connection with the provision of those services,

but is not information to which section 115D above applies, and

(b) to information which is held—

(i) by the Commissioners of Customs and Excise, or

(ii) by a person providing services to the Commissioners of Customs and Excise, in connection with the provision of those services.”.

(2) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and prescribe shall be construed accordingly.”.

(3) In subsection (2)(b), the word “, contributions” is omitted.

3. After section 116 of that Act there is inserted—

**“Disclosure of contributions, etc. information by Inland Revenue.**

**116AA.**—(1) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information held for the purposes of the functions of the Inland Revenue in relation to contributions, statutory sick pay or statutory maternity pay from being disclosed—

(a) to any of the authorities to which this paragraph applies, or any person authorised to exercise any function of that authority, for the purposes of the functions of that authority, or

(b) in a case where the disclosure is necessary for the purpose of giving effect to any agreement to which an order under section 155(1) below relates.

(2) The authorities to which subsection (1)(a) above applies are—

(a) the Health and Safety Executive for Northern Ireland,

(b) the Government Actuary’s Department,

(c) the Northern Ireland Statistical and Research Agency, and

(d) the Occupational Pensions Regulatory Authority.”

4. Section 116A(95) of that Act (supply of information by Inland Revenue for purposes of contributions) shall cease to have effect.

5. In section 116B(2)(b)(96) of that Act (supply of other government information for fraud prevention and verification), the word “, contributions” is omitted.

6. In Schedule 4 to that Act, the following provisions shall cease to have effect—

(a) in Part I, the entry “A member or officer of the Commissioners of Inland Revenue”, and the heading preceding that entry, and

(b) in Part II, paragraph 4.

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(95) Section 116A was inserted by section 1(2) of the Social Security Administration (Fraud) Act 1997.

(96) Section 116B was inserted by section 2(2) of the Social Security Administration (Fraud) Act 1997.

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7.—(1) Section 154 of the Pensions Act (disclosure of information between government departments, etc.) is amended as follows.

(2) After subsection (1) there is inserted—

“(1A) No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to the Inland Revenue shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—

(a) to the Department,

(b) to the Secretary of State,

(c) to an officer of either of them authorised to receive such information,

in connection with the operation of this Act or of any corresponding Great Britain legislation.”.

(3) In subsection (5), for “Subsection (1) extends” there is substituted “Subsections (1) and (1A)”.

(4) In subsection (6)—

(a) after “subsection (1)” there is inserted “or (1A)”, and

(b) after paragraph (c) there is inserted

“or

(ca) for the purposes of Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 or any corresponding Great Britain legislation.”.

8. In section 154A(97) of that Act (disclosure of information to other persons or bodies), after subsection (1) there is inserted—

“(1A) The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.”.

#### *Obtaining information for tax purposes from social security authorities*

9.—(1) Section 110 of the Finance Act 1997(98) (obtaining by Inland Revenue and Commissioners of Customs and Excise of information from social security authorities) is amended as follows.

(2) In subsection (5A)(99) after “Secretary of State” there is inserted “or section 115E of the Social Security Administration (Northern Ireland) Act 1992 (supply to Inland Revenue of information for purposes of contributions, statutory sick pay or statutory maternity pay of information held by the Department of Health and Social Services for Northern Ireland)”.

(97) Section 154A was inserted by paragraph 9 of Schedule 4 to the Pensions (Northern Ireland) Order 1995/3213 (N.I. 22)).

(98) 1997 c. 16.

(99) Subsection (5A) was inserted by paragraph 10(3) of Schedule 6 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

## SCHEDULE 6

Article 17

### DECISIONS AND APPEALS

#### *The Taxes Management Act 1970*

1. In section 2(1) (appointment of General Commissioners), section 46(1) (General and Special Commissioners) and section 46A(1A) (regulations about jurisdiction) of the Taxes Management Act 1970<sup>(100)</sup>, after “the Social Security Contributions (Transfer of Functions, etc.) Act 1999”<sup>(101)</sup> there is inserted “or by Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

#### *The Social Security Administration Act 1992*

2.—(1) In section 179 of the Social Security Administration Act 1992<sup>(102)</sup> (reciprocal agreements with countries outside the United Kingdom) is amended as follows.

(2) In subsection (3)(a), before the words “and the Contributions” there is inserted “, Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

(3) In subsection (4), before paragraph (b), there is inserted—

“(ad) to Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; and”.

#### *The Contributions and Benefits Act*

3. In section 95(5)(c) of the Contributions and Benefits Act (relevant employments), for “or Chapter II of Part II of the Social Security (Northern Ireland) Order 1998” there is substituted “Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 or Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

4. In section 116(2) of that Act (Her Majesty’s forces), after “this Act” there is inserted “and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

5. In section 117(1) of that Act (mariners, airmen, etc.), after “this Act” there is inserted “and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

6. In section 119 of that Act (persons outside Northern Ireland), after “this Act” there is inserted “and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999”.

7. In paragraph 6 of Schedule 1 to that Act (power to combine collection of contributions with tax), for sub-paragraph (4) there is substituted—

“(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of Article 7, 9 or 10 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions, regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.”.

<sup>(100)</sup> 1970 c. 9; section 46A was added by paragraph 3 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48).

<sup>(101)</sup> Inserted by paragraphs 1 to 3 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

<sup>(102)</sup> 1992 c. 5.

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8. In paragraph 7 of Schedule 1 to that Act (special penalties in the case of certain returns), for sub-paragraph (12) there is substituted—

“(12) A penalty under section 98A of that Act as it applies by virtue of this paragraph shall not be imposed where—

- (a) a decision relating to contributions falls to be made under or by virtue of Article 7, 9 or 10 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, and has not yet been made; and
- (b) the decision will affect a person’s liability for the penalty, or the amount of it.”.

#### *The Administration Act*

9. In section 111(1)(c)(103) of the Administration Act (issues arising in proceedings), after “Department” there is inserted “, the Inland Revenue”.

10. After section 111 of that Act there is inserted—

#### **“Issues arising in proceedings: contributions, etc.**

**111A.—**(1) This section applies to proceedings before a court—

- (a) for an offence under this Act or the Jobseekers (Northern Ireland) Order 1995; or
- (b) involving any question as to the payment of contributions (other than a Class 4 contribution recoverable in accordance with section xxx5 of the Contributions and Benefits Act); or
- (c) for the recovery of any sums due to the Inland Revenue or the National Insurance Fund.

(2) A decision of an officer of the Inland Revenue which—

- (a) falls within Article 7(1) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; and
- (b) relates to or affects an issue arising in the proceedings,

shall be conclusive for the purposes of the proceedings.

(3) If—

- (a) any such decision is necessary for the determination of the proceedings, and
- (b) the decision of an officer of the Inland Revenue has not been obtained under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999,

the decision shall be referred to such an officer to be made in accordance (subject to any necessary modifications) with Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(4) Subsection (2) above does not apply where, in relation to the decision—

- (a) an appeal has been brought but not determined;
- (b) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired; or
- (c) an application for variation of the decision has been made under regulations made under Article 9 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

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(103) Section 111 was substituted by paragraph 65 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)).

(5) In a case falling within subsection (4) above the court shall adjourn the proceedings until such time as the final decision is known; and that decision shall be conclusive for the purposes of the proceedings.”.

11. After section 156 of that Act there is inserted—

**“Payment of travelling expenses by the Commissioners of Inland Revenue**

**156A** The Inland Revenue may pay such travelling expenses as they may determine—

- (a) to persons required by them to attend any interview in connection with the operation of the Contributions and Benefits Act, this Act, or Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999;
- (b) to persons attending local offices in connection with the operation of the Contributions and Benefits Act, this Act, or Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.”.

*The Pensions Act*

**12.—**(1) Section 163 of the Pensions Act (application of general provisions relating to administration of social security) is amended as follows.

(2) In subsection (2), at the end there is inserted—

“section 156A (payment of travelling expenses by Inland Revenue).”.

(3) Subsection (3) is omitted.

**13.—**(1) Section 166(**104**) of that Act (questions arising in proceedings) is amended as follows.

(2) In subsection (1), for the words from “any such question” to “Department” there is substituted “any relevant decision as defined by section 165(3) is made by the Inland Revenue, the decision”.

(3) For subsections (2) and (3) there is substituted—

“(2) If—

- (a) any such decision is necessary for the determination of the proceedings, and
- (b) the decision of the Inland Revenue has not been obtained or an application with respect to the decision has been made under Article 8 or 9 of the Social Security (Northern Ireland) Order 1998,

the decision shall be referred to the Inland Revenue to be made in accordance (subject to any necessary modifications) with Chapter II of Part II of that Order.

(3) Subsection (1) does not apply where, in relation to the decision—

- (a) an appeal has been brought but not determined,
- (b) an application for leave to appeal has been made but not determined,
- (c) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired, or
- (d) an application has been made under Article 8 or 9 of that Order.

(4) In a case falling within subsection (3) the court shall adjourn the proceedings until such time as the final decision is known and that decision shall be conclusive for the purposes of the proceedings.”.

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(104) Section 166 was amended by paragraph 61 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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14. After section 166 of that Act there is inserted—

**“Reports by Inland Revenue.**

**166A.**—(1) The Inland Revenue shall prepare, either annually or at such times or intervals as may be prescribed, a report on the standards achieved by their officers in the making of decisions against which, by virtue of section 165(6), an appeal lies to an appeal tribunal constituted under Chapter I of Part II of the Social Security (Northern Ireland) Order 1998.

(2) Any report under this section—

- (a) may be included in any annual report by the Inland Revenue of which a copy is laid before each House of Parliament, or
- (b) may be annexed to any report of the Secretary of State under section 81 of the Social Security Act 1998<sup>(105)</sup>.

(3) A copy of every report under this section shall be laid before each House of Parliament unless the report is included in, or annexed to, a report of which a copy is so laid.”.

*The Employment Rights (Northern Ireland) Order 1996*

**15.**—(1) Article 11 of the Employment Rights (Northern Ireland) Order 1996<sup>(106)</sup> (employment abroad etc.) is amended as follows.

(2) In paragraph (4), for “the Department of Health and Social Services” there is substituted “an officer of the Commissioners of Inland Revenue”.

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

“(5) Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (decisions and appeals) shall apply in relation to the determination of any issue by the Commissioners of Inland Revenue under paragraph (4) as if it were a decision falling within Article 7(1) of that Order”.

*The 1998 Order*

**16.**—(1) Article 9 of the 1998 Order (decisions by the Department) is amended as follows.

(2) In paragraph (1)—

- (a) at the end of sub-paragraph (b) there is inserted “and”, and
- (b) sub-paragraph (d) and the word “and” immediately preceding it are omitted.

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

“(5) Paragraph (1)(c) does not include any decision which under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 falls to be made by an officer of the Inland Revenue.”

**17.** In Article 11 of that Order (decisions superseding earlier decisions)—

- (a) in paragraph (1), for “paragraphs (3) and (4)” there is substituted “paragraph (3)”, and
- (b) paragraph (4) shall cease to have effect.

**18.** After Article 11 of that Order there is inserted—

<sup>(105)</sup> 1998 c. 14.

<sup>(106)</sup> S.I. 1996/1919 (N.I. 16).

*“Reference of issues by the Department to Inland Revenue*

**Reference of issues by the Department to Inland Revenue.**

**11A.—**(1) Regulations may make provision requiring the Department, where on consideration of any claim or other matter it is of the opinion that there arises any issue which under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.

(2) Regulations under this Article may—

- (a) provide for the Inland Revenue to give the Department a preliminary opinion on any issue referred to them,
- (b) specify the circumstances in which an officer of the Inland Revenue is to make a decision under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 on a reference by the Department,
- (c) enable or require the Department, in specified circumstances, to deal with any other issue arising on consideration of the claim or other matter pending the decision on the referred issue, and
- (d) require the Department to decide the claim or other matter in accordance with the decision of an officer of the Inland Revenue on the issue referred to them, or in accordance with any determination of the tax appeal Commissioners made on appeal from their decision.”.

**19.—**(1) Article 13 of that Order (appeal to appeal tribunal) is amended as follows.

(2) In paragraph (1)—

- (a) at the end of sub-paragraph (a) there is inserted “or”, and
- (b) sub-paragraph (c) and the word “or” immediately preceding it are omitted.

(3) For paragraph (2) there is substituted—

“(2) In the case of a decision to which this Article applies, the claimant and such other person as may be prescribed shall have a right to appeal to an appeal tribunal, but nothing in this paragraph shall confer a right of appeal in relation to a prescribed decision, or a prescribed determination embodied in or necessary to a decision.”.

**20.** In Article 14 of that Order (redetermination, etc. of appeals by tribunal), for paragraph (4) there is substituted—

“(4) In this Article and Article 15 “the principal parties” means—

- (a) the persons mentioned in paragraph (3)(a) and (b) of that Article, and
- (b) where applicable, the person mentioned in paragraph (3)(d) and such a person as is first mentioned in paragraph (4) of that Article.”.

**21.** In Article 15 of that Order (appeal from tribunal to Commissioner), the following provisions are omitted—

- (a) paragraph (2), and
- (b) in paragraph (3), the words “In any other case”.

**22.** In Article 16 of that Order (procedure), paragraphs (4) and (5) shall cease to have effect.

**23.** In Article 18 of that Order (matters arising as respects decisions), in paragraph (1)(a)—

- (a) at the end of each of heads (i) and (ii) there is inserted “or”, and

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(b) heads (iii) and (iv) are omitted.

**24.** In Article 19(1) of that Order (medical examination required by the Department), the words “or to statutory sick pay or statutory maternity pay” are omitted.

**25.** In Article 20(1) of that Order (medical examination required by appeal tribunal), the words “or to statutory sick pay or statutory maternity pay” are omitted.

**26.** In Article 21 of that order (suspension in prescribed circumstances), paragraph (4) shall cease to have effect.

**27.** After Article 24 of that Order there is inserted—

*“Appeals dependent on issues falling to be decided by Inland Revenue*

**Appeals dependent on issues falling to be decided by Inland Revenue**

**24A.**—(1) Regulations may make provision for an appeal tribunal or Commissioner, where on any appeal there arises any issue which under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 falls to be decided by the Inland Revenue, to require the Department to refer the issue to the Inland Revenue.

(2) Regulations under this Article may—

- (a) provide for the appeal to be referred to the Department pending the decision by an officer of the Inland Revenue,
- (b) enable or require the Department, in specified circumstances, to deal with any other issue arising on the appeal pending the decision on the referred issue, and
- (c) enable the Department, on receiving the decision of an officer of the Inland Revenue, or any determination of the tax appeal Commissioners made on an appeal from his decision—
  - (i) to revise his decision,
  - (ii) to make a decision superseding his decision, or
  - (iii) to refer the appeal to the appeal tribunal or Commissioner for determination.”.

**28.** In Article 28 of that Order (correction of errors and setting aside of decisions), after paragraph (1) there is inserted—

“(1A) In paragraph (1) “decision” does not include any decision made by an officer of the Inland Revenue, other than a decision under or by virtue of Part III of the Pension Schemes (Northern Ireland) Act 1993.”.

**29.** In Article 39(1) of that Order (interpretation, etc. of Chapter II of Part I)—

(a) after the definition of “appeal tribunal” there is inserted—

““Inland Revenue” means the Commissioners of Inland Revenue;” and

(b) after the definition of “relevant benefit” there is added—

““tax appeal Commissioners” means the Commissioners for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970 or the Commissioners for the special purposes of the Income Tax Acts appointed under section 4 of that Act;”.

**30.** In Schedule 3 to that Order (decisions against which an appeal lies), paragraphs 10 to 15 and 18 to 29 shall cease to have effect.



## SCHEDULE 7

Article 24(1)

### SAVINGS AND TRANSITIONAL PROVISIONS

#### *General savings*

**1.—**(1) In this paragraph—

“transfer provision” has the meaning given by Article 20 of this Order;

“instrument” includes in particular Royal Charters, Orders in Council, Letters Patent, judgments, decrees, orders, rules, regulations, schemes, bye-laws, awards, contracts and other agreements, memoranda and articles of association, warrants, certificates and other documents.

(2) A transfer provision shall not affect the validity of anything done by or in relation to the Department before the commencement of the transfer provision; and anything which at that date is in the process of being done by or in relation to the Department may—

- (a) if it relates to functions transferred by virtue of the transfer provision to the Board, be continued by or in relation to the Board, or
- (b) if it relates to functions transferred by virtue of the transfer provision to the Treasury, be continued by or in relation to the Treasury, or
- (c) if it relates to functions transferred to by virtue of the transfer provision to the Secretary of State, be continued by or in relation to the Secretary of State.

(3) Any authority, appointment, determination, approval, consent or direction given or made or other thing done, or having effect as if given, made or done, by the Department in connection with functions transferred by virtue of a transfer provision shall have effect as if given, made or done by the Board or, as the case requires, the Treasury or the Secretary of State in so far as that is required for continuing its effect after the commencement of the transfer provision.

(4) Any instrument made before the commencement of a transfer provision shall have effect, so far as may be necessary for the purposes of or in consequence of that provision or Article 20 or 21 of this Order, as if—

- (a) any reference to the Department were or included a reference to the Board, the Treasury or the Secretary of State, as the case requires; and
- (b) any reference to any officer of the Department were or included a reference to the Board or any officer of theirs.

#### *Documents and forms*

**2.** Documents or forms produced for use in connection with any function transferred by virtue of this Order to the Board may be used even though they contain references to the Department or to any officer of the Department; and those references shall be construed as far as necessary as references to the Board or to any officer of the Board.

#### *Payment of contributions, etc. to the Department during transitional period*

**3.—**(1) This paragraph has effect if Article 3(1) of, and Schedule 1 to, this Order come into force before paragraph 44 of Schedule 3 to this Order.

(2) During the period beginning with the commencement of Article 3(1) and Schedule 1 and ending with the commencement of paragraph 44 of Schedule 3, the Board shall account to the Department for, and pay to it

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- (a) those Class 1, Class 1A, Class 1B and Class 2 contributions to which regulations under paragraph 6 of Schedule 1 to the Contributions and Benefits Act (power to combine collection of contributions with income tax) do not apply,
- (b) Class 3 contributions,
- (c) Class 4 contributions payable by virtue of regulations under section 18 of that Act, and
- (d) sums recovered under regulations made under paragraph 7A or 7B of Schedule 1 to that Act in respect of interest or penalties;

and those sums shall be regarded for the purposes of the Administration Act as having been received by the Department under Part I of the Contributions and Benefits Act.

#### *Article 48 of the 1998 Order*

4. If paragraph 10 of Schedule 3 to this Order comes into force before the commencement of Article 48(4) of the Social Security (Northern Ireland) Order 1998, that paragraph shall until that commencement be regarded as requiring regulations under section 9(2) of the Contributions and Benefits Act to be made by the Treasury.

### SCHEDULE 8

Article 24(2)

#### FURTHER CONSEQUENTIAL AMENDMENTS

##### *The Contributions and Benefits Act*

1. In section 12 of the Contributions and Benefits Act (late paid Class 2 contributions), in subsection (7), after “commences” there is inserted—

“(aa) civil proceedings in a magistrates' court commence when a complaint is made;”.

2. In section 19A(1)(c)(107) of that Act (Class 1, 1A or 1B contributions paid in error), for “Department” there is substituted “Inland Revenue”.

3. In paragraph 6(4A)(108) of Schedule 1 to that Act (power to combine collection of contributions with tax), for “this paragraph” there is substituted “sub-paragraph (1) above”.

4.—(1) Paragraph 7A(109) of Schedule 1 to that Act (power to combine collection of contributions with tax) is amended as follows.

(2) In sub-paragraph (2)—

- (a) after “or to the” there is inserted “other”, and
- (b) for “Department” there is substituted “Inland Revenue”.

(3) In sub-paragraph (3)—

- (a) in paragraph (b) for “Department” there is substituted “Inland Revenue”, and
- (b) in paragraph (e), for “Department, in its” there is substituted “Inland Revenue, in their”.

5.—(1) Paragraph 7B(110) of Schedule 1 to that Act (collection of contributions) is amended as follows.

(107) Section 19A was inserted by Article 51 of the Social Security (Northern Ireland) Order 1998.

(108) Paragraph 6(4A) was inserted by paragraph 58(11) of Schedule 6 to the Social Security.

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

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

(2) In the italic heading immediately preceding the paragraph, for “by the Department” there is substituted “otherwise than through PAYE system”.

(3) In sub-paragraph (1), for the words from “prescribed” to the end there is substituted “prescribed, Class 1, Class 1A, Class 1B or Class 2 contributions shall be paid to the Inland Revenue in a manner different from that in which income tax in relation to which regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) apply is payable.”.

(4) In sub-paragraph (2)—

(a) for “Department”, in each place where it occurs, there is substituted “Inland Revenue”, and

(b) in paragraph (e), the words “subject to sub-paragraph (4) below,” are omitted.

(5) Sub-paragraphs (4) and (6) are omitted.

(6) In sub-paragraph (5)—

(a) in paragraph (b), the words “subject to sub-paragraph (6) below,” are omitted and for “Department” there is substituted “Inland Revenue”, and

(b) in paragraph (e), for “Department, in its” there is substituted “Inland Revenue, in their”.

(7) In sub-paragraph (7), for “Department”, “charges” and “imposes” there are substituted respectively “Inland Revenue”, “charge” and “impose”.

6. Paragraph 7C(111) of Schedule 1 to that Act (interest and penalties chargeable concurrently with Inland Revenue) shall cease to have effect.

## SCHEDULE 9

Article 24(3)

### REPEALS AND REVOCATIONS

#### PART I

#### REPEALS

<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 638(6)(c), the words “by the Department of Health and Social Services for Northern Ireland”  Section 649(6)(a).
1992 c. 7.	The Social Security Contributions and Benefits (Northern Ireland) Act 1992.	In section 1(4)(b), the words from “where under that section” to the end.  In section 17, in subsection (1) the words from “and may certify” to the end, in subsection (4) the words “the Department and” and subsection (6).

(111) Paragraph 7C was inserted by Article 55 of the Social Security (Northern Ireland) Order 1998.

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<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
		In section 172(2)(a), the words “11(3), 18(1)” and “,117, 118” and subsection (3)(a).
		In Schedule 1, paragraphs 6(8) and 7(7), in paragraph 7B, in sub-paragraph (2) (e), the words “subject to sub-paragraph (4) below,”, sub-paragraph (4), in sub-paragraph (5)(b), the words “subject to sub-paragraph (6) below,” and sub-paragraph (6) and paragraph 7C.
1992 c. 8.	The Social Security Administration (Northern Ireland) Act 1992.	<p>In section 104, subsections (2) (c)(i) and (ii), (6)(a)(i) and (ii) and (7)(e)(i).</p> <p>Section 108A.</p> <p>In section 112, subsections (1A) and (2) and, in subsection (3), the words “as is mentioned in subsection (1) or (2) above”.</p> <p>In section 115C(6), the definitions of “appeal tribunal” and “revise”.</p> <p>In section 116(2)(b), the word “, contributions”.</p> <p>Section 116A.</p> <p>In section 116B(2)(b), the word “, contributions”.</p> <p>Section 117(7)(a).</p> <p>In section 141(2), the words “for Northern Ireland”.</p> <p>Section 142(11).</p> <p>In Schedule 4, in Part I, the entry “A member or officer of the Commissioners of Inland Revenue”, and the heading preceding that entry, and, in Part II, paragraph 4.</p> <p>In Schedule 5, paragraph 5.</p>
1993/592 (N.I. 2).	The Social Security (Northern Ireland) Order 1993.	Article 4(6) and (7).

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<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
1993 c. 49.	The Pension Schemes (Northern Ireland) Act 1993.	Section 163(3).  In section 177, in subsection (1), the words “and regulations made by the Secretary of State under section 160” and in subsections (7) and (8) the words “under section 160”.  In Schedule 1, paragraph 7(5).
S.I. 1995/2705 (N.I. 15).	The Jobseekers (Northern Ireland) Order 1995.	In Article 29(8), at the end of the definition of “deductions”, the word “and”.
S.I. 1995/3213 (N.I. 22).	The Pensions (Northern Ireland) Order 1995.	In Schedule 3, paragraph 12(2), in paragraph 14, all the entries in the Table except that relating to section 159 of the Pension Schemes (Northern Ireland) Act 1993, and paragraph 15.
S.I. 1998/1506 (N.I. 10).	The Social Security (Northern Ireland) Order 1998.	In section 9(1), sub-paragraph (d) and the word “and” immediately preceding it.  Article 11(4).  In Article 13(1), sub-paragraph (c) and the word “or” immediately preceding it.  In Article 15, paragraph (2), in paragraph (3) the words “In any other case” and in paragraph (6) the word “(2),”.  Article 16(4) and (5).  Article 18(1)(a)(iii) and (iv).  In Articles 19(1) and 20(1), the words “or to statutory sick pay or statutory maternity pay”.  Article 21(4).  Article 55.  Article 57, so far as relating to section 108A of the Social Security Administration (Northern Ireland) Act 1992.  Article 58(2) and (4).

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<i>Chapter</i>	<i>Short title</i>	<i>Extent of repeal</i>
		In Schedule 3, paragraphs 10 to 15 and 18 to 29.
		In Schedule 6, paragraphs 58(10) and (13), 98(1), 100 and 117.

## Part II

### Revocations

<i>Number</i>	<i>Title</i>	<i>Extent of revocation</i>
<a href="#">S.I. 1988/1012.</a>	The Personal Pension Schemes (Minimum Contributions under the Social Security Act 1986) Regulations 1988.	Regulation 7(b) and the word “and” immediately preceding it.
<a href="#">S.R. 1996 No. 30.</a>	The Employer’s Contributions Re-imbursement Regulations (Northern Ireland) 1996.	Regulation 1(3).

## EXPLANATORY NOTE

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

This Order transfers from the Department of Health and Social Services for Northern Ireland (“the Department”) to the Commissioners of Inland Revenue (“the Inland Revenue”), the Treasury or the Secretary of State certain functions relating to national insurance contributions, the Northern Ireland National Insurance Fund, statutory sick pay, statutory maternity pay or pension schemes.

Part I of the Order is introductory.

Part II of the Order provides for the transfer of functions from the Department to the Inland Revenue, Treasury or the Secretary of State. It also provides for how the Inland Revenue is to exercise those functions after the transfer.

Part III of the Order introduces new arrangements for decisions and appeals relating to contributions, statutory sick pay, statutory maternity pay and contracting-out matters.

Part IV of the Order deals with miscellaneous and supplemental issues including the transfer of persons to the Inland Revenue.