

## SCHEDULE 1

### TRANSFER OF CERTAIN FUNCTIONS, ETC.

#### *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(1) 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)(2) 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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(1) Section 61A was inserted by Article 130 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)).

(2) 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)(3) 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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(3) Section 172(2)(c) was amended by Article 5(2) of the Statutory Sick Pay (Northern Ireland) Order 1994.

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**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.”.