

2022 No. 384

SOCIAL SECURITY, NORTHERN IRELAND

**The Social Security Contributions (Statutory Parental
Bereavement Pay) (Amendment of Extent) (Northern Ireland)
Regulations 2022**

Made - - - - at 11.13 a.m. on 28th March 2022

Laid before Parliament at 3.00 p.m. on 28th March 2022

Coming into force - - - - 6th April 2022

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those conferred by sections 3(2) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) ("the 1992 Act").

The Department for Communities(b) concurs in relation to the exercise of powers in section 3(2) of the 1992 Act.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs(c) are those conferred by section 171(3), (4) and (10) of, and paragraph 6(1) of Schedule 1(d) to, the 1992 Act, and articles 8(1), 10, 12 and 23(5) and (7) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(e) ("the 1999 Order"), and now exercisable by them.

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- (a) 1992 c. 7 ("the 1992 Act"). Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the 1999 Order"). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the 1999 Order.
- (b) The functions of the Department of Health and Social Services under the 1992 Act were transferred to the Department for Social Development by article 8(b) of, and Part 2 of Schedule 6 to the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).
- (c) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) ("the 2005 Act"). Section 50(1) of the 2005 Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (d) Paragraph 6(1) was amended by paragraph 34(2) of the 1999 Order and paragraph 204(a) and (b) of Schedule 6(2) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
- (e) S.I. 1999/671. Article 10 was amended by paragraph 44 of Schedule 1 of The Work and Families (Northern Ireland) Order 2006 (S.R. 2006 No. 1947), paragraph 52 of Schedule 2 of the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.R. 2009 No. 56) ("the 2009 Order"), paragraph 5(3) of Schedule 1 of the Work and Families Act (Northern Ireland) 2015 (c. 1 (N.I.)) and paragraph 27 of the Schedule to the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5 (N.I.)). Article 12 was amended by paragraph 54 of Schedule 2 of the 2009 Order.

The Lord Chancellor(a) concurs in relation to the exercise of powers in article 12 of the 1999 Order.

Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Statutory Parental Bereavement Pay) (Amendment of Extent) (Northern Ireland) Regulations 2022 and come into force on 6th April 2022.

The Social Security Contributions (Decisions and Appeals) Regulations 1999

2. The amendments made to the Social Security Contributions (Decisions and Appeals) Regulations 1999(b) by the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2020(c) extend to Northern Ireland.

The Social Security (Contributions) Regulations 2001

3. The amendments made to the Social Security (Contributions) Regulations 2001(d) by the Social Security (Contributions) (Amendment) Regulations 2020(e) extend to Northern Ireland.

*Alan Mak
Rebecca Harris*

At 11.13 a.m. on 28th March 2022 Two of the Lords Commissioners of Her Majesty's Treasury

*Angela MacDonald
Justin Holliday*

At 10.35 a.m. on 28th March 2022 Two of the Commissioners for Her Majesty's Revenue and Customs

I concur with the making of these Regulations as indicated in the preamble. Signed by the authority of the Lord Chancellor.

Tom Pursglove

25th March 2022 Parliamentary Under Secretary of State Ministry of Justice

The Department for Communities concurs.

Sealed with the Official Seal of the Department for Communities on 25th March 2022



Anne McCleary

A senior officer of the Department for Communities

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- (a) The Secretary of State for Justice has oversight of all Ministry of Justice business. His specific responsibilities include the functions of the Lord Chancellor. Since 9th May 2007, the two roles of Secretary of State for Justice and Lord Chancellor have been carried out by one person with the office-holder holding both titles.
- (b) S.I. 1999/1027. Relevant amending instruments are S.I. 2002/3120, 2009/56, 2009/777, 2010/2451, 2015/174, 2015/521 and 2020/238.
- (c) S.I. 2020/238.
- (d) S.I. 2001/1004. Relevant amending instruments are S.I. 2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/721, 2010/2450, 2012/817, 2012/821, 2013/622, 2014/1016 and 2020/239.
- (e) S.I. 2020/239.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 2 of the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5) inserted a new Part 12ZD into the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). This introduced the right to statutory parental bereavement pay in Northern Ireland.

These Regulations provide that the amendments made in the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2020 and the Social Security (Contributions) (Amendment) Regulations 2020 extend to Northern Ireland to bring Northern Ireland in line with Great Britain.

A Tax Information and Impact Note has not been prepared for these Regulations as they are part of a package of legislative measures and the relevant impact assessments are “Parental Bereavement Leave and Pay Regulatory Impact Assessment” and “Rural Needs Impact Assessment” which were published in June 2020. A copy of both impact assessments are available at: <https://www.economy-ni.gov.uk/consultations/parental-bereavement-leave-and-pay>. A paper copy of the impact assessments can be obtained by e-mailing pblpconsultation@economy-ni.gov.uk.

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