

These notes refer to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) which received Royal Assent on 25 February 1999

SOCIAL SECURITY CONTRIBUTIONS (TRANSFER OF FUNCTIONS, ETC.) ACT 1999

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part III: Miscellaneous and Supplemental

Section 24: Northern Ireland

232. This section is concerned with provision for corresponding and related functions in Northern Ireland. Contributions in Northern Ireland are collected by the Contributions Unit of the Northern Ireland Social Security Agency of DHSS (NI), although in practice much of the work is done on behalf of the Unit by the CA in Great Britain. It is intended that the Contributions Unit should be transferred to the Inland Revenue at the same time as the CA is transferred. Similarly, it is intended that contributions policy in respect of Northern Ireland should transfer at the same time as the equivalent policy in respect of Great Britain.
233. Paragraph 10 of Schedule 2 to the Northern Ireland Act 1998 excepts contributions and related matters, such as National Insurance rebates to pension schemes, from the powers of the Northern Ireland Assembly. Section 24 allows for the direct transfer to the Inland Revenue or, as the case may be, the Treasury, of operational and policy responsibilities which correspond to those transferred by this Act (subsection (1)(a) and (c)). It also allows for the temporary transfer of contributions policy responsibilities in respect of Northern Ireland to the Secretary of State for Social Security (subsection (1)(b)).
234. The (one or more) Orders in Council are likely largely to replicate relevant provisions of this Act, but for Northern Ireland legislation. Section 24(4) allows an Order to contain consequential, transitional or other modifications of enactments. It also permits the transfer of civil servants from the Northern Ireland Civil Service to the Home Civil Service.
235. [Section 24 \(4\)](#) and [\(5\)](#) again provide for a certification procedure in relation to the transfer of property.
236. [Section 24 \(7\)](#) allows for any renaming and restructuring of the relevant Northern Ireland Departments that may occur, prior to the Northern Ireland Assembly starting work, between enactment of this Act and the making of the Order/s in Council under this section.