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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*

**THE SOCIAL SECURITY CONTRIBUTIONS (TRANSFER OF  
FUNCTIONS, ETC.) (NORTHERN IRELAND) ORDER 1999**

PART I

INTRODUCTORY

1. Title and commencement
2. Interpretation

PART II

GENERAL

*Transfer of functions*

3. Transfer to Board or Secretary of State of functions relating to contributions, etc.
4. Transfer of other functions to Treasury, Board or Secretary of State
5. Powers relating to enforcement
6. Disclosure of information

PART III

DECISIONS AND APPEALS

7. Decisions by officers of Board
8. Regulations with respect to decisions
9. Decisions varying or superseding earlier decisions
10. Appeals against decisions of Board

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11. Exercise of right of appeal
12. Regulations with respect to appeals
13. Matters arising as respects decisions
14. Power to make provision for period before commencement of new social security appeal provisions
15. Decisions under Pensions Act
16. Arrangements for discharge of decision-making functions
17. Amendments relating to decisions and appeals
18. Interpretation of Part III

#### PART IV

#### MISCELLANEOUS AND SUPPLEMENTAL

19. Payments in respect of money purchase contracted-out pension schemes to be made out of National Insurance Fund
20. Rights and liabilities
21. Special provision for certain contracts
22. Transfer of persons to Inland Revenue
23. Orders and regulations
24. Savings, transitional provisions, consequential amendments, repeals and revocations  
Signature

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#### SCHEDULE 1 — TRANSFER OF CERTAIN FUNCTIONS, ETC.

##### *The Social Security (Northern Ireland) Order 1986*

1. Article 9 of the Social Security (Northern Ireland) Order 1986...
2. In Article 82 of that Order (financial provision), paragraph (1)(b),...

##### *The Income and Corporation Taxes Act 1988*

3. In section 638 of the Income and Corporation Taxes Act...
4. In section 649(6) of that Act (minimum contributions under section...

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

5. (1) Section 1 of the Contributions and Benefits Act (outline...
6. In section 16 of that Act for “over by the...
7. In section 17 of that Act (exceptions, deferment and incidental...
8. In section 18 of that Act (Class 4 contributions recoverable...
9. In section 61A of that Act (contributions paid in error),...
10. In section 147 of that Act (employer’s liability for statutory...
11. In section 155A(1) and (4) of that Act (power to...
12. In section 157(3) of that Act (application of Part XI...
13. In section 158(1) of that Act (application of Part XI...
14. (1) Section 160 of that Act (statutory maternity pay: entitlement...
15. (1) Section 163 of that Act (recovery of amounts paid...
16. In section 166(1) of that Act (application of Part XII...
17. (1) Section 167 of that Act (interpretation of Part XII...
18. In section 172(2)(c) of that Act (Assembly, etc. control of...
19. In paragraph 4 of Schedule 1 to that Act (general...

20. In paragraph 6 of Schedule 1 to that Act (power...
21. (1) Paragraph 7 of Schedule 1 to that Act (special...
22. (1) Paragraph 8 of Schedule 1 to that Act (general...
23. In Schedule 11 to that Act (circumstances in which periods...

*The Administration Act*

24. (1) Section 110 of the Administration Act (legal proceedings) is...
25. In section 113 of that Act (recovery of unpaid contributions...
26. In section 114(6) of that Act (recovery on proof of...
27. In section 115(4) of that Act (recovery of unpaid contributions...
28. In section 118(1) of that Act (regulations as to notification...
29. In section 122(4) of that Act (records and information relating...
30. In section 124(3) of that Act (records and information relating...
31. (1) Section 142 of that Act (payment of contributions into...
32. In section 143(1)(d) of that Act (general financial arrangements), for...
33. (1) Section 145 of that Act (adjustments between National Insurance...
34. In section 158C of that Act (requirement to apply for...
35. In section 167(1) of that Act (interpretation), after the definition...

*The Pensions Act*

36. In section 3 of the Pensions Act (issue of contracting-out...
37. In section 4 of that Act (meaning of “contracted-out employment”,...
38. (1) Section 5 of that Act (requirements for certification of...
39. In section 6(2)(a) of that Act (protected rights under occupational...
40. (1) Section 7 of that Act (election by employer as...
41. In section 10(4) of that Act (computation of earner’s guaranteed...
42. In section 13(7) of that Act (supply of information on...
43. In section 21(2) of that Act (security of minimum pensions...
44. In section 24B(1) of that Act (information about interim arrangements...
45. In section 26(1) of that Act (securing liability of scheme...
46. In section 27(3)(a) of that Act (application of resources of...
47. In section 29A(1) of that Act (auditor or actuary to...
48. (1) Section 30 of that Act (cancellation, variation, surrender and...
49. In section 36(b) of that Act (scope of Chapter II),...
50. In section 37(2)(b) of that Act (reduced rates of Class...
51. In section 38(1) of that Act (alteration of rates of...
52. (1) Section 38A of that Act (reduced rates of Class...
53. In section 38B (determination and alteration of contributions and rebates)...
54. (1) Section 39 of that Act (payment of minimum contributions...
55. (1) Section 40 of that Act (earner’s chosen scheme for...
56. (1) Section 41 of that Act (amount of minimum contributions)...
57. In section 41A of that Act (alteration of rates of...
58. (1) Section 41B of that Act (money purchase and personal...
59. In section 45 of that Act (women, married women and...
60. (1) Section 46 of that Act (powers to approve arrangements...
61. In section 49 of that Act (supervision of former contracted-out...
62. In section 50 of that Act (supervision of former appropriate...
63. In section 51 (payment of contributions equivalent premiums) after subsection...
64. (1) Section 52 of that Act (payment of contributions equivalent...
65. (1) Section 53 of that Act (elections to pay contributions...
66. In section 57 of that Act (deduction of contributions equivalent...

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67. (1) Section 59 of that Act (further provisions concerning calculations...
68. In section 63(2) of that Act (non-payment of contributions equivalent...
69. In section 64(4) of that Act (treatment of unpaid contributions...
70. For section 151 of that Act (requirement to give information)...
71. In section 152 of that Act (information as to guaranteed...
72. (1) Section 161 of that Act (application of certain provisions...
73. In section 164 (breach of regulations) after subsection (10) there...
74. (1) Section 172 of that Act (general financial arrangements) is...
75. (1) Section 177 of that Act (orders and regulations —...
76. In section 181 (control of regulations and orders) after subsection...
77. (1) Schedule 1 to that Act (certification regulations) is amended...
78. (1) Schedule 5 to that Act (transitional provisions and savings)...

*The Jobseekers Order*

79. (1) Article 29 of the Jobseekers Order (employment of long-term...
80. (1) Article 38 of that Order (general financial arrangements) is...

*The Pensions Order*

81. In Article 105(1) of the Pensions Order (disclosure for facilitating...
82. In section 106(1) of that Order (other permitted disclosures), after...

SCHEDULE 2 — TRANSFER OF FUNCTIONS UNDER SUBORDINATE LEGISLATION

SCHEDULE 3 — 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...

*The Contributions and Benefits Act*

2. In section 1 of the Contributions and Benefits Act (outline...
3. In section 2 of that Act (categories of earners), after...
4. In section 3 of that Act (“earnings” and “earner”), at...
5. In section 4 of that Act (payments treated as remuneration...
6. In section 5 of that Act (earnings limits for Class...
7. In section 6 of that Act (liability for Class 1...
8. (1) Section 7 of that Act (definition of “secondary contributor”)...
9. In section 8 of that Act (calculation of primary Class...
10. In section 9 of that Act (calculation of secondary Class...
11. (1) Section 10 of that Act (Class 1A contributions) is...
12. In section 10A(7) of that Act (Class 1B contributions), for...
13. In section 11 of that Act (liability for Class 2...
14. In section 12 of that Act (late paid Class 2...
15. (1) Section 13 of that Act (Class 3 contributions) is...
16. In section 14 of that Act (restriction on right to...
17. (1) Section 17 of that Act (exceptions, deferment and incidental...
18. (1) Section 18 of that Act (Class 4 contributions recoverable...
19. (1) Section 19 of that Act (general power to regulate...
20. In section 19A of that Act (Class 1, 1A or...
21. (1) Section 112 of that Act (certain sums to be...
22. (1) Section 116 of that Act (application of that Act...

23. In section 117(1) of that Act (application of that Act...
24. In section 118 of that Act (married women and widows)—...
25. In section 119 of that Act (persons outside Northern Ireland)—...
26. In section 120(1) of that Act (treatment of voidable marriages,...
27. In section 121 of that Act (interpretation of Parts I...
28. (1) Section 171 of that Act (regulations and orders: general)...
29. (1) Section 172 of that Act (Assembly, etc. control of...
30. In paragraph 1 of Schedule 1 to that Act (Class...
31. In paragraph 2 of Schedule 1 to that Act (earnings...
32. In paragraph 3 of Schedule 1 to that Act (method...
33. In paragraphs 4, 5 and 5A of Schedule 1 to...
34. (1) Paragraph 6 of Schedule 1 to that Act (power...
35. (1) Paragraph 7 of Schedule 1 to that Act (special...
36. In paragraph 7A(2) of Schedule 1 to that Act (penalties...
37. In paragraph 7B(1) of Schedule 1 to that Act (collection...
38. (1) Paragraph 8 of Schedule 1 to that Act (general...
39. In paragraph 9 of Schedule 1 to that Act (determination...
40. In paragraph 10(1) of Schedule 1 to that Act (sickness...

#### *The Administration Act*

41. In section 12(2) of the Administration Act(provision of medical information...
42. In section 13 of that Act (provision of information in...
43. In section 129 of that Act (amendments following alterations in...
44. (1) Section 141 of that Act (National Insurance Fund) is...
45. (1) Section 142 of that Act (payment of contributions into...
46. (1) Section 143 of that Act (administrative expenses to include...
47. (1) Section 145 of that Act (adjustments between National Insurance...
48. (1) In section 153 of that Act (co-ordination with Great...
49. (1) Section 165 of that Act (regulations and orders —...
50. (1) Section 166 of that Act (Assembly, etc. control of...
51. (1) Schedule 5 to that Act (regulations not requiring prior...

#### *The Social Security (Northern Ireland) Order 1993*

52. (1) Article 4 of the Social Security (Northern Ireland) Order...

#### *The Jobseekers Order*

53. In Article 2(1) of the Jobseekers Order (interpretation), in the...
54. In Article 29(8) of that Order (employment of long-term unemployed:...
55. In Article 36(2)(a) of that Order (regulations and orders), after...
56. (1) Article 37 of that Order is amended as follows....
57. In Article 38(3) of that Order (general financial arrangements) for...

#### SCHEDULE 4 — ENFORCEMENT

1. In the Table in section 98 of the Taxes Management...

#### *The Administration Act*

2. (1) Section 104 of the Administration Act is amended as...
3. After section 104 of that Act there is inserted— Powers...
4. (1) Section 105 of that Act (delay, obstruction etc. of...
5. In section 107 of the Administration Act (breach of regulations),...

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6. Section 108A of that Act (which imposes penalties relating to...
7. (1) Section 112 of that Act (evidence of non-payment) is...
8. In section 115A of that Act (recovery of contributions, etc.),...
9. In section 115B of that Act (liability of directors, etc....
10. (1) Section 115C of that Act (appeals in relation to...
11. In section 142 of that Act (destination of contributions), after...

## SCHEDULE 5 — INFORMATION

### *Supply of information*

1. In Part VII of the Administration Act, before section 116...
2. (1) Section 116 of that Act (supply of information held...
3. After section 116 of that Act there is inserted— Disclosure...
4. Section 116A of that Act (supply of information by Inland...
5. In section 116B(2)(b) of that Act (supply of other government...
6. In Schedule 4 to that Act, the following provisions shall...
7. (1) Section 154 of the Pensions Act (disclosure of information...
8. In section 154A of that Act (disclosure of information to...

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

9. (1) Section 110 of the Finance Act 1997 (obtaining by...

## SCHEDULE 6 — DECISIONS AND APPEALS

### *The Taxes Management Act 1970*

1. In section 2(1) (appointment of General Commissioners), section 46(1) (General...

### *The Social Security Administration Act 1992*

2. (1) In section 179 of the Social Security Administration Act...

### *The Contributions and Benefits Act*

3. In section 95(5)(c) of the Contributions and Benefits Act (relevant...
4. In section 116(2) of that Act (Her Majesty's forces), after...
5. In section 117(1) of that Act (mariners, airmen, etc.), after...
6. In section 119 of that Act (persons outside Northern Ireland),...
7. In paragraph 6 of Schedule 1 to that Act (power...
8. In paragraph 7 of Schedule 1 to that Act (special...

### *The Administration Act*

9. In section 111(1)(c) of the Administration Act (issues arising in...
10. After section 111 of that Act there is inserted— Issues...
11. After section 156 of that Act there is inserted— Payment...

### *The Pensions Act*

12. (1) Section 163 of the Pensions Act (application of general...
13. (1) Section 166 of that Act (questions arising in proceedings)...
14. After section 166 of that Act there is inserted— Reports...

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*The Employment Rights (Northern Ireland) Order 1996*

15. (1) Article 11 of the Employment Rights (Northern Ireland) Order...

*The 1998 Order*

16. (1) Article 9 of the 1998 Order (decisions by the...  
17. In Article 11 of that Order (decisions superseding earlier decisions)—...  
18. After Article 11 of that Order there is inserted— Reference...  
19. (1) Article 13 of that Order (appeal to appeal tribunal)...  
20. In Article 14 of that Order (redetermination, etc. of appeals...  
21. In Article 15 of that Order (appeal from tribunal to...  
22. In Article 16 of that Order (procedure), paragraphs (4) and...  
23. In Article 18 of that Order (matters arising as respects...  
24. In Article 19(1) of that Order (medical examination required by...  
25. In Article 20(1) of that Order (medical examination required by...  
26. In Article 21 of that order (suspension in prescribed circumstances),...  
27. After Article 24 of that Order there is inserted— Appeals...  
28. In Article 28 of that Order (correction of errors and...  
29. In Article 39(1) of that Order (interpretation, etc. of Chapter...  
30. In Schedule 3 to that Order (decisions against which an...

SCHEDULE 7 — SAVINGS AND TRANSITIONAL PROVISIONS

*General savings*

1. (1) In this paragraph— “transfer provision” has the meaning given...

*Documents and forms*

2. Documents or forms produced for use in connection with any...

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

3. (1) This paragraph has effect if Article 3(1) of, and...

*Article 48 of the 1998 Order*

4. If paragraph 10 of Schedule 3 to this Order comes...

SCHEDULE 8 — FURTHER CONSEQUENTIAL AMENDMENTS

*The Contributions and Benefits Act*

1. In section 12 of the Contributions and Benefits Act (late...  
2. In section 19A(1)(c) of that Act (Class 1, 1A or...  
3. In paragraph 6(4A) of Schedule 1 to that Act (power...  
4. (1) Paragraph 7A of Schedule 1 to that Act (power...  
5. (1) Paragraph 7B of Schedule 1 to that Act (collection...  
6. Paragraph 7C of Schedule 1 to that Act (interest and...

SCHEDULE 9 — REPEALS AND REVOCATIONS

PART I — REPEALS

Part II — Revocations

Explanatory Note