

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(1) (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(2) (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.

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(1) S.I.1986/1888 (N.I. 18).

(2) 1988 c. 1.

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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(3) 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)(4) 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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(3) Section 61A was inserted by Article 130 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)).

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

**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)(5) 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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(5) 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.”.

#### *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)(6), 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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(6) 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(7) 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(8) 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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(7) 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)).

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

**37.** In section 4(9) 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)(10)—

- (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)(11), for “Department is” there is substituted “Inland Revenue are”.

(4) In subsection (4)(12), for “Department may, if it thinks” there is substituted “Inland Revenue may, if they think”.

**39.** In section 6(2)(a)(13) of that Act (protected rights under occupational pension scheme), for “Department” there is substituted “Inland Revenue”.

**40.**—(1) Section 7(14) 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)(15) 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)(16) 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)(17) of that Act (information about interim arrangements of personal pension scheme), for “Department” there is substituted “Inland Revenue”.

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

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

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

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

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

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

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

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

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

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**45.** In section 26(1)(**18**) of that Act (securing liability of scheme for protected rights), for “Department” there is substituted “Inland Revenue”.

**46.** In section 27(3)(a)(**19**) of that Act (application of resources of pension scheme), for “Department” there is substituted “Inland Revenue”.

**47.** In section 29A(1)(**20**) 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(**21**) 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)(**22**) 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(**23**) 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(**24**) (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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(18) Subsection (1) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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

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

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

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

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

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



**54.**—(1) Section 39(25) 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)(26)—

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

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

(4) In subsection (1A)(27), 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(28) 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(29) 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(30) 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”.

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

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

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

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

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

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

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(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(31) 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(32) 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(33) 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(34) 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(35) (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(36) 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)(37) 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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(31) Section 45 was substituted by paragraph 12 of Schedule 2 to the Pensions (Northern Ireland) Order 1995.

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

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

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

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

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

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

**66.** In section 57(**38**) 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(**39**) 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)(**40**) of that Act (non-payment of contributions equivalent premiums) for “Department” there is substituted “Inland Revenue”.

**69.** In section 64(4)(**41**) 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(**42**) 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(**43**) (breach of regulations) after subsection (10) there is inserted—

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

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

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

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

(42) 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)).

(43) 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(44) 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(45) 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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(44) Section 172 was amended by paragraph 65 of Schedule 3 to, and paragraph 12 of Schedule 4 to, the Pensions (Northern Ireland) Order 1995.

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

“(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)(**46**) (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(**47**) (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)(**48**) 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—

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

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

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

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“(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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