EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force provisions of the Welfare Reform and Pensions Act 1999 ("the Act") as follows:

Section 69 of the Act (which provides for entitlement to child benefit to be conditional on the claimant's stating, or providing information about, or applying for, his national insurance number) is brought into force on 17th April 2000, for the purpose of exercising powers to make regulations, and on 15th May 2000 for all other purposes (article 2(1)).

Sections 54 to 56 of the Act (which make provision in connection with bereavement benefits), and related provisions in Schedules 8 and 13 to the Act, are brought into force on 24th April 2000, for the purpose of exercising powers to make regulations, and on 9th April 2001 for all other purposes (Part I of the Schedule to this Order).

Certain provisions of Schedule 2 to the Act (which contains miscellaneous amendments of the law relating to pensions) and two provisions of Schedule 12 to the Act (concerned with the treatment for income tax purposes of payments made by virtue of section 79 of the Act, as specified in Part II of the Schedule to this Order, are brought into force on 25th April 2000.

Part I of the Act (which introduces arrangements for stakeholder pension schemes) is brought into force on 1st October 2000, in the case of provisions specified in Part III of the Schedule to this Order, and on 8th October 2001, as respects all of its remaining provisions (Part V of that Schedule).

Sections 20, 23, 24 and 26 of the Act (which make provision in connection with the treatment of pensions on divorce or on annulment of marriage), Part IV of the Act (which introduces arrangements for the sharing of pensions) and related consequential amendments and repeals in Schedules 8, 12 and 13 to the Act, are brought into force on 1st December 2000 (Part IV of the Schedule).

An assessment of the cost to business of the commencement of provisions in the Welfare Reform and Pensions Act 1999 is detailed in the Regulatory Impact Assessment of that Act. A copy of the Assessment has been placed in the libraries of both Houses of Parliament. Copies of the Assessment are available from the Department of Social Security, Regulatory Impact Unit, 3rd Floor, the Adelphi, 1-11 John Adam Street, London WC2N 6HT.