

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations come into force on 1st April 2009. Following the abolition of the Special Commissioners and the transfer of their functions to the new tribunal system, these Regulations transfer the functions of the Special Commissioners to make certain orders in respect of National Insurance contributions to the new tribunal system. These amendments correspond to similar provisions in relation to taxes.

The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56) implements the main transfer of Revenue and Customs appeals to the new tribunal system, and transferred the functions of the Special Commissioners to the new tribunal system in relation to the tax provisions in the Finance Act 2004. The National Insurance contributions provisions concerning the Special Commissioners were made late in 2008 and were not included in that Order.

An Impact Assessment has not been prepared in respect of these Regulations. An Impact Assessment covering the changes made by the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 was published with that Order. A copy is annexed to the Explanatory Memorandum to that Order, which is available alongside the instrument on the OPSI website.