STATUTORY RULES OF NORTHERN IRELAND

1999 No. 149 (C. 15)

SOCIAL SECURITY

The Social Security Contributions (Transfer of Functions, etc.) (1999 Order) (Commencement No. 1 and Transitional Provisions) Order (Northern Ireland) 1999

Made - - - - 25th March 1999

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by Article 1(3) and (4) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999(**1**) and of all other powers enabling it in that behalf, hereby makes the following Order:

Citation and interpretation

1.—(1) This Order may be cited as the Social Security Contributions (Transfer of Functions, etc.) (1999 Order) (Commencement No. 1 and Transitional Provisions) Order (Northern Ireland) 1999.

(2) In this Order—

"the Transfer Order" means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999;

"transfer provision" has the meaning given by Article 20(1) of the Transfer Order.

Appointed day

2. Subject to Articles 3 to 6 of this Order, the day appointed for the coming into force of—

(a) the provisions of Article 22 of the Transfer Order (transfer of persons to Inland Revenue), is 26th March 1999;

(b) the provisions of the Transfer Order which are specified in Schedule 1 to this Order, for purposes connected with the making of regulations under or in consequence of provisions of the Transfer Order, is 26th March 1999;

(c) the provisions of the Transfer Order which are specified in Schedule 2 to this Order, in so far as they are not already in force, is 1st April 1999;

(d) the provisions of the Transfer Order which are specified in Schedule 3 to this Order, in so far as they are not already in force, is 6th April 1999.

(**1**) S.I.1999/671

Regulations under Schedule 1 to the Contributions and Benefits Act

3.—(1) Any regulations made under paragraph 6 of Schedule 1 to the Contributions and Benefits Act (power to combine collection of contributions with tax) before 1st April 1999 shall—

(a) to the extent that they are made by virtue of sub-paragraph (5)(**2**) of that paragraph, be treated on and after that date as made under that sub-paragraph with the concurrence of the Board, and

(b) to the extent that they are not made by virtue of that sub-paragraph, shall be treated on and after that date as made under sub-paragraph (1)(**3**) of that paragraph.

(2) Any regulations made under paragraph 8(1) of Schedule 1 to the Contributions and Benefits Act (general regulation-making powers) before 1st April 1999 shall—

(a) to the extent that they are made by virtue of head (d) of that paragraph, or are made by virtue of head (q) of that paragraph and relate to the matter referred to in the said head (d), shall be treated on and after that date as made by the Department, and

(b) to the extent that they are not so made, shall be treated on and after that date as made by the Treasury.

Decisions and appeals

4.—(1) Subject to paragraph (2) of this Article, where—

(a) a person has before 1st April 1999 applied—

(i) in accordance with regulations made under section 56(**4**) of the Administration Act for the determination by the Department of any such question as is mentioned in section 15(1)(**5**) of the Administration Act, or

(ii) in accordance with regulations under paragraph (b) of subsection (3) of section 18 of the Administration Act for the determination by an adjudication officer of any question mentioned in that subsection, and

(b) that question has not been determined before that date,

the question shall on or after that date be treated in accordance with paragraph (3) of this Article as being for the decision of an officer of the Board under Article 7(1) of the Transfer Order.

(2) Paragraph (1) of this Article—

(a) shall apply in relation to any such question as is mentioned in paragraph (b) of section 15(1) of the Administration Act only in so far as that question raises an issue of a kind specified in paragraph (c), (d) or (e) of Article 7(1) of the Transfer Order, and

(b) shall not apply in relation to any such question as is mentioned in paragraph (e) or (f) of that section.

(3) A question to which paragraph (1) of this Article applies—

(a) by virtue only of paragraph (2)(a) of this Article, shall be treated as falling to be decided under paragraph (c), (d) or, as the case may be, (e) of Article 7(1) of the Transfer Order;

(b) in any other case, shall be treated as falling to be decided under such provision of the Transfer Order as is specified in column (2) of the following Table in relation to the

(**2**) Sub-paragraph (5) was amended by S.R. 1995 No. 69

(**3**) Sub-paragraph (1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))

(**4**) Section 56 was amended by paragraph 27 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)) and paragraph 8 of Schedule 1 to the Industrial Tribunals (Northern Ireland) Order 1996 (S.I. 1996/1921 (N.I. 18))

(**5**) Section 15(1) was amended by paragraph 24 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 and S.R. 1995 No. 69

provision of the Administration Act (specified in column (1) of that Table) in which that question is mentioned.

TABLE

Column (1) *Provision of Administration Act*	Column (2) *Provision of Transfer Order*
Section 15(1)(a)	Article 7(1)(a)
Section 15(1)(c)	Article 7(1)(c)
Section 15(1)(d)	Article 7(1)(b)
Section 15(1)(g)(i) or (vi)	Article 7(1)(f)
Section 15(1)(g)(ii) to (v)	Article 7(1)(g)
Section 15(1)(h)(i) or (v)	Article 7(1)(f)
Section 15(1)(h)(ii) to (iv)	Article 7(1)(g)
Section 15(1)(i)	Article 7(1)(i)
Section 18(3)	Article 7(1)(f)

(4) Where, by virtue of paragraph (1)(a)(i) of this Article, a question falls to be decided by an officer of the Board, that question shall until the relevant date be treated for the purposes of paragraphs (2)(b) and (3)(c)(ii) of Regulation 28D of Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**6**) (remission of interest) as if it were a question for determination under section 15(1) of the Administration Act.

(5) In paragraph (4) of this Article, "the relevant date" means the date on which—

(a) the question is determined by the officer of the Board, or

(b) those provisions of that Regulation cease to be in operation,

whichever first occurs.

(6) Notwithstanding paragraph 1(2) of Schedule 7 to the Transfer Order (which provides for certain determinations made by the Department to have effect as if made by the Board), Part III of the Transfer Order shall not apply with respect to any decision given before 1st April 1999—

(a) by the Department on any such question as is mentioned in section 15(1) of the Administration Act;

(b) by the Department of any such question as is mentioned in section 165(1) of the Pension Schemes (Northern Ireland) Act 1993(**7**) (which includes such a question among the questions to which section 15(1) of the Administration Act applies), or

(c) by an adjudication officer of the question mentioned in section 18(3) of the Administration Act.

(7) Where, before 1st April 1999, the Department has determined a question to which section 165(7) of the Pension Schemes (Northern Ireland) Act 1993 (certain questions arising under Part III of that Act) applies, that determination shall, on and after that date, be treated for the purposes of the Occupational and Personal Pension Schemes (Contracting-out etc: Review of Determinations) Regulations (Northern Ireland) 1997(**8**) as if it had been made by the Board.

(**6**) S.R. 1979 No. 186; Regulation 28D was inserted by S.R. 1993 No. 130
(**7**) 1993 c. 49; section 165 was amended by paragraph 60 of Schedule 3 and Parts I and III of Schedule 5 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
(**8**) S.R. 1997 No. 140

Accounts of the Northern Ireland National Insurance Fund

5. Notwithstanding the coming into force of paragraph 44 of Schedule 3 to the Transfer Order (which provides for the Northern Ireland National Insurance Fund to be maintained under the control and management of the Board, and for its accounts to be prepared by them), the accounts of the Northern Ireland National Insurance Fund in relation to the year ending on 31st March 1999 shall be prepared by the Department in accordance with section 141(2) of the Administration Act as in force prior to its amendment by that paragraph.

Complaints to the Parliamentary Commissioner for Administration

6. A complaint made in relation to the Department under the Ombudsman (Northern Ireland) Order 1996(**9**) (which on or before 31st March 1999 would have been made to the Parliamentary Ombudsman for Northern Ireland) shall, on or after 1st April 1999, in so far as it relates to any function transferred by virtue of a transfer provision to the Board or the Secretary of State, be treated on and after that date as if it were a complaint made under the Parliamentary Commissioner Act 1967(**10**) to the Parliamentary Commissioner for Administration in relation to the Board or the Secretary of State.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on

25th March 1999.

John O'Neill
Assistant Secretary

(**9**) S.I. 1996/1298 (N.I. 8)
(**10**) 1967 c. 13