STATUTORY INSTRUMENTS

2009 No. 1377

SOCIAL SECURITY

TRANSFER OF FUNCTIONS

The National Insurance Contribution Credits (Transfer of Functions) Order 2009

Made - - - -	*10th June 2009*
Laid before Parliament	*17th June 2009*
Coming into force - -	*6th April 2010*

At the Court at Buckingham Palace, the 10th day of June 2009

Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, in pursuance of the powers conferred on Her by section 23(1)(d), (3)(b) and (4)(d) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999(**a**), is pleased, by and with the advice of Her Privy Council, to order as follows:

Citation, commencement and extent

1.—(1) This Order may be cited as the National Insurance Contribution Credits (Transfer of Functions) Order 2009 and shall come into force on 6th April 2010.

(2) This Order extends to England and Wales and to Scotland.

Transfer of functions

2.—(1) The decisions to which this article applies are to be made by the Commissioners for Her Majesty's Revenue and Customs (rather than the Secretary of State).

(2) This article applies to any decision which relates to the crediting of Class 3 contributions for a week falling after 6th April 2010 under section 23A(2) of the Social Security Contributions and Benefits Act 1992(**b**) (contributions credits for relevant carers) by virtue of the contributor concerned being a relevant carer in respect of that week under—

(a) section 23A(3)(a) (persons awarded child benefit in respect of a child under the age of 12);

(**a**) 1999 c. 2.
(**b**) 1992 c. 4. Section 23A was inserted by section 3(1) of the Pensions Act 2007 (c. 22).

(b) section 23A(3)(b) (foster parents, within the meaning of regulations); or

(c) regulations providing, for the purposes of section 23A(3)(c) (other persons engaged in caring, within the meaning given by regulations), that a person is engaged in caring in any week if that person is the partner of a person to whom section 23A(3)(a) applies.

Decisions and appeals

3.—(1) The following provisions of Chapter 2 (social security decisions and appeals) of Part 1 (decisions and appeals) of the Social Security Act 1998(**a**) apply to a decision to which article 2 applies as they apply in relation to a decision of the Secretary of State mentioned in section 8(1) (decisions by the Secretary of State) of that Act.

(2) The provisions are—

(a) section 9 (revision of decisions);

(b) section 10(**b**) (decisions superseding earlier decisions);

(c) section 11(**c**) (regulations with respect to decisions);

(d) section 12(**d**) (appeal to First-tier Tribunal), except for subsections (4) and (5);

(e) section 13(**e**) (redetermination etc of appeals by tribunal);

(f) section 14(**f**) (appeal from First-tier Tribunal to Upper Tribunal), except for subsections (3)(c) and (4) to (6);

(g) section 15(**g**) (applications for permission to appeal against a decision of the Upper Tribunal);

(h) section 15A(**h**) (functions of Senior President of Tribunals);

(i) section 16(**i**) (procedure), except for subsections (4) and (5);

(j) section 17(**j**) (finality of decisions);

(k) section 18(**k**) (matters arising as respects decisions), except for subsection (2);

(l) section 21(**l**) (suspension in prescribed circumstances);

(m) section 22(**m**) (suspension for failure to furnish information etc.), except for subsection (4);

(n) section 23 (termination in cases of failure to furnish information);

(o) section 25(**n**) (decisions involving issues that arise on appeal in other cases);

(p) section 26(**o**) (appeals involving issues that arise on appeal in other cases);

(**a**) 1998 c. 14. Section 8(1) was amended by paragraph 22(1) and (2) of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
(**b**) Section 10 was amended by paragraph 23 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833
(**c**) Section 11 was amended by paragraphs 4 and 7 of Schedule 1 and Schedule 3 to the State Pension Credit Act 2002 (c. 16) and by paragraph 17(1) and (4) of Schedule 3 to the Welfare Reform Act 2007 (c. 5).
(**d**) Section 12 was amended by paragraph 25 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833.
(**e**) Section 13 was amended by paragraph 26 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and by S.I. 2008/2833.
(**f**) Section 14 was amended by paragraph 27 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833.
(**g**) Section 15 was amended by S.I. 2008/2833.
(**h**) Section 15A was inserted by S.I. 2008/2833.
(**i**) Section 16 was amended by paragraph 28 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833.
(**j**) Section 17 was amended by S.I. 2008/2833.
(**k**) Section 18 was amended by paragraph 29 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833.
(**l**) Section 21 was amended by paragraph 32 of Schedule 7 and Schedule 10 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and S.I. 2008/2833.
(**m**) Section 22 was amended by the paragraphs 4 and 8 of Schedule 1 to the State Pension Credit Act 2002 (c. 16).
(**n**) Section 25 was amended by S.I. 2008/2833.
(**o**) Section 26 was amended by S.I. 2008/2833.

(q) section 27(**a**) (restrictions on entitlement to benefit in certain cases of error);

(r) section 28(**b**) (correction of errors and setting aside of decisions), except for subsection (1A); and

(s) section 39ZA(**c**) (certificates).

4.—(1) In the application of the provisions listed in article 3(2) to a decision to which article 2 applies, any reference to the Secretary of State (other than in a reference to a decision of the Secretary of State under section 8(1)) is to have effect as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) Paragraph (1) does not apply to references contained in sections 21 to 23.

Amendment of the Social Security Contributions and Benefits Act 1992

5. In section 23A(4)(b) of the Social Security Contributions and Benefits Act 1992, after "the Secretary of State" insert "or to the Commissioners for Her Majesty's Revenue and Customs".

Judith Simpson
Clerk of the Privy Council

(**a**) Section 27 was amended by paragraphs 4 and 9 of Schedule 1 to the State Pension Credit Act 2002 (c. 16), paragraph 17(1) and (5) of Schedule 3 to the Welfare Reform Act 2007 (c. 5) and by S.I. 2008/2833.

(**b**) Section 28 was amended by paragraph 34 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), paragraphs 4 and 10 of Schedule 1 and Schedule 3 to the State Pension Credit Act 2002 (c. 16), paragraph 17(1) and (6) of Schedule 3 to the Welfare Reform Act 2007 (c. 5) and S.I. 2008/2833.

(**c**) Section 39ZA was inserted by S.I. 2008/2833.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for certain decisions with respect to crediting National Insurance Contributions for parents and carers to be made by the Commissioners for Her Majesty's Revenue and Customs.

Article 2 provides that a decision of the Secretary of State under section 23A (contributions credits for relevant parents and carers) of the Social Security Contributions and Benefits Act 1992 (c. 4) is to be made by the Commissioners for Her Majesty's Revenue and Customs where that decision relates to crediting of contributions by virtue of an award of child benefit or by virtue of being a foster parent.

Article 3 provides that the provisions of Chapter 2 (social security decisions and appeals) of Part 1 (decisions and appeals) of the Social Security Act 1998 (c. 14) apply to decisions of the Commissioners for Her Majesty's Revenue and Customs under section 23A rather than the provisions of Part 2 (decisions and appeals) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

Article 4 provides for references to the Secretary of State under those provisions, where necessary, to be read as references to the Commissioners for Her Majesty's Revenue and Customs.

Article 5 amends section 23A of the Social Security Contributions and Benefits Act 1992 to enable regulations under that section to provide for the provision of information to Her Majesty's Revenue and Customs.

A full impact assessment has not been produced for this instrument as it has no impact on the private or voluntary sectors.

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