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STATUTORY RULES OF NORTHERN IRELAND

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**1999 No. 149**

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

**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)(1) 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)(2) 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.

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(1) Sub-paragraph (5) was amended by [S.R. 1995 No. 69](#)

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