
STATUTORY RULES OF NORTHERN IRELAND

2020 No. 357

SOCIAL SECURITY

The Social Security (Norway) Order (Northern Ireland) 2020

Made - - - - - *27th December 2020*

Coming into operation *1st January 2021*

The Secretary of State and the Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 155(1) and (2) of the Social Security Administration (Northern Ireland) Act 1992(1).

(1) [1992 c. 8](#). Section 155 is amended by [S.I. 2020/1508](#); there are other amendments that are not relevant to this Order. In relation to Child Benefit and Guardian's Allowance in Northern Ireland, the power under section 155 was transferred to the Board by section 50(1) and (2)(d) of the Tax Credits Act 2002 ([c. 21](#)). The Board is defined in section 67 of that Act as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 ([c. 11](#)). Section 50(1) of that Act provides that, insofar as is appropriate, in consequence of section 5, a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.