SCHEDULE 1

article 2(a)

PROVISIONS COMING INTO FORCE ON 4th MARCH 1999 FOR PURPOSES CONNECTED WITH THE MAKING OF REGULATIONS

| Provisions of the Act | Subject matter |
|---|--|
| Section 18 and Schedule 7, in so far as they relate to paragraphs 1 to 3, 5 to 11 and 17 of that Schedule | Amendments relating to decisions and appeals |
| Section 19 | Interpretation of Part II of the Act |
| Section 26(2) and Schedule 9 in so far as they relate to paragraphs 4 to 7 of that Schedule | Further consequential amendments of provisions concerned with Class 1B contributions and certain penalties and interest payable in connection with contributions |

SCHEDULE 2

article 2(b)

PROVISIONS COMING INTO FORCE ON 1st APRIL 1999

| Provisions of the Act | Subject matter |
|--|---|
| Section (1) and Schedule 1, except in relation to paragraph 17(c), in so far as it amends paragraph 6(8) of Schedule 1 to the Contributions and Benefits Act, and paragraph 66(3) of that Schedule | Transfer to Board of certain functions relating to contributions etc. |
| Section 1(2) and Schedule 2, except in relation to functions which are, by virtue of article 4 of the Pensions Act 1995 (Commencement No. 10) Order 1997(1), exercisable under regulation 20(2)(b) of the Occupational Pension Schemes (Contracting-out) Regulations 1984(2) | Transfer to Board of certain functions under subordinate legislation |
| Section 2 and Schedule 3 | Transfer of other functions to Treasury or Board |
| Section 3, except for subsection (3)(c) | General functions of Board |
| Section 4(a), except in so far as it relates to Class 1B contributions, and (b) and Schedule 4 to that extent | Recovery of contributions where income tax recovery provisions not applicable |
| Section 5 and Schedule 5, except in relation to paragraphs 5 and 7 of that Schedule | Powers relating to enforcement |
| Section 6 and Schedule 6 | Disclosure of information |
| Section 7 | Use of information |

⁽¹⁾ S.I. 1997/664 (c.23).
(2) S.I. 1984/380; regulation 20(2) was amended by S.I. 1985/1928.

| Provisions of the Act | Subject matter |
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| Section 8, except for subsection (1)(h) and (j) to (l) | Decisions by officers of Board |
| Sections 9 and 10 | Regulations with respect to decisions, and decisions varying or superseding earlier decisions |
| Section 11(1) to (3) | Appeals against decisions of Board |
| Section 12, except for the words from "section 121D" to "and to" in subsection (4) | Exercise of right of appeal |
| Sections 13 to 15 | Regulations about appeals, matters arising as respects decisions, and provision for period before commencement of provisions about social security decisions and appeals |
| Section 18 and Schedule 7, in so far as they relate to paragraphs 1 to 3, 5 to 8, 11, 13, 15 to 17, 18 (except in relation to sub-paragraph (3) thereof), 21 to 23, 25 to 27, 29 to 32 and 35 of that Schedule, and paragraph 36 of that Schedule in so far as it relates to paragraph 23 of Schedule 3 to the Social Security Act 1998(3) | Amendments relating to decisions and appeals |
| Section 19 | Interpretation of Part II |
| Sections 21 and 22 | Property, rights and liabilities, and special provision for certain contracts |
| Section 23 | Power to transfer functions by Order in Council |
| Section 26(2) and Schedule 9, except in relation to paragraphs 1 and 2 of that Schedule | Further consequential amendments |
| Section 26(3) and Schedule 10, except in respect of the repeals in section 118 of the Administration Act, of section 167(3) of the Pension Schemes Act 1993(4), and in sections 16 and 62 of, and of paragraph 23 of Schedule 3 and paragraphs 130 and 132 of Schedule 7 to, the Social Security Act 1998. | Repeals and revocations |

^{(3) 1998} c. 14. (4) 1993 c. 48.

SCHEDULE 3 article 2(c)

PROVISIONS COMING INTO FORCE ON 6th APRIL 1999

| Provisions of the Act | Subject matter |
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| Section 4(a), as it relates to Class 1B contributions, and (c) and Schedule 4 to that extent | Recovery of Class 1B contributions, interest and penalties where income tax recovery provisions not applicable |
| Section 5 and Schedule 5 in so far as they relate to paragraphs 5 and 7 of that Schedule | Powers relating to enforcement—breach of regulations, and evidence of non-payment of contributions |
| Sections 8(1)(h) and (j) to (l) | Decisions by officers of Board in relation to liability of company directors for contributions, and to certain penalties and interest |
| Section 11(4) | Appeals against decisions of Board—liability of company directors for contributions |
| Section 12(4) as it relates to section 121D of the Administration Act | Exercise of right of appeal in connection with liability of company directors for contributions |
| Section 18 and Schedule 7 in so far as they relate to paragraphs 9 and 10 of that Schedule | Decisions and appeals |
| Section 26(2) and Schedule 9 in so far as they relate to paragraphs 1 and 2 of that Schedule | Consequential amendment of the Debtors (Scotland) Act 1987 |
| Section 26(3) and Schedule 10 in so far as they relate to repeals in section 118 of the Administration Act, and section 62 of the Social Security Act 1998 | Repeals |