
STATUTORY INSTRUMENTS

1999 No. 671

The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

PART III

DECISIONS AND APPEALS

Decisions by officers of Board

- 7.—(1) Subject to the provisions of this Part, it shall be for an officer of the Board—
- (a) to decide whether for the purposes of Parts I to V of the Contributions and Benefits Act a person is or was an earner and, if so, the category of earners in which he is or was to be included,
 - (b) to decide whether a person is or was employed in employed earner's employment for the purposes of Part V of the Contributions and Benefits Act (industrial injuries),
 - (c) to decide whether a person is or was liable to pay contributions of any particular class and, if so, the amount that he is or was liable to pay,
 - (d) to decide whether a person is or was entitled to pay contributions of any particular class that he is or was not liable to pay and, if so, the amount that he is or was entitled to pay,
 - (e) to decide whether contributions of a particular class have been paid in respect of any period,
 - (f) subject to and in accordance with regulations made for the purposes of this paragraph by the Department with the concurrence of the Board, to decide any issue arising as to, or in connection with, entitlement to statutory sick pay or statutory maternity pay,
 - (g) to make any other decision that falls to be made under Part XI of the Contributions and Benefits Act (statutory sick pay) or Part XII of that Act (statutory maternity pay),
 - (h) to decide any question as to the issue and content of a notice under subsection (2) of section 115B(1) of the Administration Act (liability of directors etc. for company's contributions),
 - (i) to decide any issue arising under Article 29 of the Jobseekers Order (employment of long-term unemployed: deductions by employers), or under any provision of regulations under that Article, as to—
 - (i) whether a person is or was an employee or employer of another,
 - (ii) whether an employer is or was entitled to make any deduction from his contributions payments in accordance with regulations under Article 29 of that Order,
 - (iii) whether a payment falls to be made to an employer in accordance with those regulations,
 - (iv) the amount that falls to be so deducted or paid, or

- (v) whether two or more employers are, by virtue of regulations under Article 29 of that Order, to be treated as one,
 - (j) to decide whether a person is liable to pay interest under paragraph 7B(2)(e)(2) of Schedule 1 to the Contributions and Benefits Act,
 - (k) to decide whether a person is liable to a penalty under—
 - (i) paragraph 7A(2)(3) or 7B(2)(h) of Schedule 1 to the Contributions and Benefits Act, or
 - (ii) section 107(1)(a)(4) of the Administration Act,
 - (l) to decide the amount of interest or penalty payable under any of the provisions mentioned in sub-paragraphs (j) and (k) of this paragraph, and
 - (m) to decide such issues relating to contributions, other than the issues specified in sub-paragraphs (a) to (l) of this paragraph or in paragraphs 16 and 17 of Schedule 3 to the 1998 Order, as may be prescribed by regulations made by the Board.
- (2) Paragraph (1)(c) and (e) of this Article does not include any decision relating to Class 4 contributions other than a decision falling to be made—
- (a) under subsection (1) of section 17 of the Contributions and Benefits Act as to whether by regulations under that subsection a person is or was excepted from liability for Class 4 contributions, or his liability is or was deferred, or
 - (b) under regulations made by virtue of subsection (3) or (4) of that section or section 18 of that Act.
- (3) Paragraph (1)(g) of this Article does not include—
- (a) any decision as to the making of subordinate legislation, or
 - (b) any decision as to whether the liability to pay statutory sick pay or statutory maternity pay is a liability of the Board rather than the employer.

(2) Paragraph 7B was inserted by Article 54 of the Social Security (Northern Ireland) Order 1998.
(3) Paragraph 7A was inserted by Article 53(2) of the Social Security (Northern Ireland) Order 1998.
(4) Section 107 was substituted by Article 56 of the Social Security (Northern Ireland) Order 1998.