## SCHEDULE 7

Article 24(1)

# SAVINGS AND TRANSITIONAL PROVISIONS

#### General savings

**1.**—(1) In this paragraph—

"transfer provision" has the meaning given by Article 20 of this Order;

"instrument" includes in particular Royal Charters, Orders in Council, Letters Patent, judgments, decrees, orders, rules, regulations, schemes, bye-laws, awards, contracts and other agreements, memoranda and articles of association, warrants, certificates and other documents.

(2) A transfer provision shall not affect the validity of anything done by or in relation to the Department before the commencement of the transfer provision; and anything which at that date is in the process of being done by or in relation to the Department may—

- (a) if it relates to functions transferred by virtue of the transfer provision to the Board, be continued by or in relation to the Board, or
- (b) if it relates to functions transferred by virtue of the transfer provision to the Treasury, be continued by or in relation to the Treasury, or
- (c) if it relates to functions transferred to by virtue of the transfer provision to the Secretary of State, be continued by or in relation to the Secretary of State.

(3) Any authority, appointment, determination, approval, consent or direction given or made or other thing done, or having effect as if given, made or done, by the Department in connection with functions transferred by virtue of a transfer provision shall have effect as if given, made or done by the Board or, as the case requires, the Treasury or the Secretary of State in so far as that is required for continuing its effect after the commencement of the transfer provision.

(4) Any instrument made before the commencement of a transfer provision shall have effect, so far as may be necessary for the purposes of or in consequence of that provision or Article 20 or 21 of this Order, as if—

- (a) any reference to the Department were or included a reference to the Board, the Treasury or the Secretary of State, as the case requires; and
- (b) any reference to any officer of the Department were or included a reference to the Board or any officer of theirs.

#### Documents and forms

**2.** Documents or forms produced for use in connection with any function transferred by virtue of this Order to the Board may be used even though they contain references to the Department or to any officer of the Department; and those references shall be construed as far as necessary as references to the Board or to any officer of the Board.

#### Payment of contributions, etc. to the Department during transitional period

**3.**—(1) This paragraph has effect if Article 3(1) of, and Schedule 1 to, this Order come into force before paragraph 44 of Schedule 3 to this Order.

(2) During the period beginning with the commencement of Article 3(1) and Schedule 1 and ending with the commencement of paragraph 44 of Schedule 3, the Board shall account to the Department for, and pay to it

- (a) those Class 1, Class 1A, Class 1B and Class 2 contributions to which regulations under paragraph 6 of Schedule 1 to the Contributions and Benefits Act (power to combine collection of contributions with income tax) do not apply,
- (b) Class 3 contributions,
- (c) Class 4 contributions payable by virtue of regulations under section 18 of that Act, and
- (d) sums recovered under regulations made under paragraph 7A or 7B of Schedule 1 to that Act in respect of interest or penalties;

and those sums shall be regarded for the purposes of the Administration Act as having been received by the Department under Part I of the Contributions and Benefits Act.

### Article 48 of the 1998 Order

**4.** If paragraph 10 of Schedule 3 to this Order comes into force before the commencement of Article 48(4) of the Social Security (Northern Ireland) Order 1998, that paragraph shall until that commencement be regarded as requiring regulations under section 9(2) of the Contributions and Benefits Act to be made by the Treasury.