
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision supplementary to section 3 (contributions credits for relevant parents and carers) of the Pensions Act 2007 (c. 22), which inserts section 23A (contributions credits for relevant parents and carers) of the Social Security Contributions and Benefits Act 1992 (c. 4) (“the 1992 Act”).

This Order amends the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I. 1999/991) to provide that an appeal lies to the First-tier Tribunal established under Chapter 2 (First-tier Tribunal and Upper Tribunal) of Part 1 (tribunals and inquiries) of the Tribunals, Courts and Enforcement Act 2007 (c. 15) against decisions of the Secretary of State under, or by virtue of regulations made under, section 23A of the 1992 Act.

A full impact assessment has not been produced for this instrument as it has no impact on the private or voluntary sectors.