
EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for certain decisions with respect to crediting National Insurance Contributions for parents and carers to be made by the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners").

Article 2 provides that a decision of the Department for Social Development ("the Department") under section 23A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the 1992 Act") is to be made by the Commissioners where that decision relates to crediting of contributions by virtue of an award of child benefit or by virtue of being a foster parent.

Article 3 provides that the provisions of Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 apply to decisions of the Commissioners under section 23A of the 1992 Act.

Article 4 provides for references to the Department, where necessary, to be read as references to the Commissioners.

Article 5 amends section 23A of the 1992 Act to enable regulations under that section to provide for the provision of information to the Commissioners.

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