

SCHEDULES

SCHEDULE 7

DECISIONS AND APPEALS

Pension Schemes Act 1993 (c. 48)

- 19 (1) Section 171 of the Pension Schemes Act 1993 (questions arising in proceedings) is amended as follows.
- (2) In subsection (1), for the words from “any such question” to “Secretary of State” there is substituted “any relevant decision as defined by section 170(3) is made by the Inland Revenue, the decision”.
- (3) For subsections (2) and (3) there is substituted—
- “**(2)** If—
- (a) any such decision is necessary for the determination of the proceedings, and
 - (b) the decision of the Inland Revenue has not been obtained or an application with respect to the decision has been made under section 9 or 10 of the Social Security Act 1998,
- the decision shall be referred to the Inland Revenue to be made in accordance (subject to any necessary modifications) with Chapter II of Part I of that Act.
- (3)** Subsection (1) does not apply where, in relation to the decision—
- (a) an appeal has been brought but not determined,
 - (b) an application for leave to appeal has been made but not determined,
 - (c) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired, or
 - (d) an application has been made under section 9 or 10 of that Act.
- (4)** In a case falling within subsection (3) the court shall adjourn the proceedings until such time as the final decision is known and that decision shall be conclusive for the purposes of the proceedings.”