

SCHEDULES

SCHEDULE 7

DECISIONS AND APPEALS

Employment Rights Act 1996 (c. 18)

- 21 (1) Section 215 of the Employment Rights Act 1996 (employment abroad etc.) is amended as follows.
- (2) In subsection (4), for “the Secretary of State” there is substituted “an officer of the Commissioners of Inland Revenue”.
- (3) For subsection (5) there is substituted—
- “(5) Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (decisions and appeals) shall apply in relation to the determination of any issue by the Inland Revenue under subsection (4) as if it were a decision falling within section 8(1) of that Act.”