

## SCHEDULES

### SCHEDULE 7

#### DECISIONS AND APPEALS

##### *Social Security Act 1998 (c. 14)*

24 After section 10 of the Social Security Act 1998 there is inserted—

*“Reference of issues by Secretary of State to Inland Revenue*

#### **10A Reference of issues by Secretary of State to Inland Revenue**

- (1) Regulations may make provision requiring the Secretary of State, where on consideration of any claim or other matter he is of the opinion that there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
  - (a) provide for the Inland Revenue to give the Secretary of State a preliminary opinion on any issue referred to them,
  - (b) specify the circumstances in which an officer of the Inland Revenue is to make a decision under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 on a reference by the Secretary of State,
  - (c) enable or require the Secretary of State, in specified circumstances, to deal with any other issue arising on consideration of the claim or other matter pending the decision on the referred issue, and
  - (d) require the Secretary of State to decide the claim or other matter in accordance with the decision of an officer of the Inland Revenue on the issue referred to them, or in accordance with any determination of the tax appeal Commissioners made on appeal from their decision.”