



# Saving Gateway Accounts Act 2009

## 2009 CHAPTER 8

### *Appeals*

#### **25 Appeals: jurisdiction and powers**

- (1) In this section “the tribunal” means—
  - (a) in relation to appeals in England and Wales or Scotland, and in relation to appeals in Northern Ireland against a requirement to account for an amount under regulations made under section 14, the First-tier Tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal, and
  - (b) in relation to other appeals in Northern Ireland, an appeal tribunal constituted under Chapter 1 of Part 2 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) (“the 1998 Order”).
- (2) On an appeal under section 23(1) or (2), the tribunal may—
  - (a) confirm the decision of the Commissioners,
  - (b) set aside the decision of the Commissioners, or
  - (c) allow the appeal in part.
- (3) On an appeal under section 23(3) or (4), the tribunal may—
  - (a) if it appears that no penalty has been incurred, set the decision to impose the penalty aside;
  - (b) if the amount of the penalty appears to be appropriate, confirm the decision to impose it and its amount;
  - (c) if the amount set appears to be excessive, reduce it to such other amount (including nil) as they consider appropriate;
  - (d) if the amount set appears to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.
- (4) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007 (c. 15), a person who is found liable to a penalty by the First-tier Tribunal has a right of appeal to the Upper Tribunal, and on such an appeal the Upper Tribunal has a similar jurisdiction to that conferred on the tribunal by subsection (3).

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*Status: This is the original version (as it was originally enacted).*

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- (5) For the purposes of Article 15 of the 1998 Order, a decision of an appeal tribunal constituted under Chapter 1 of Part 2 of the 1998 Order (a “Northern Ireland tribunal”) on an appeal under this Act is to be treated as if it were a decision under Article 13 or 14 of the 1998 Order.
- (6) In addition to any right of appeal on a point of law under Article 15 of the 1998 Order, a person who is found liable to a penalty by a Northern Ireland tribunal has a right of appeal to the Northern Ireland Social Security Commissioner, and on such an appeal the Commissioner has a similar jurisdiction to that conferred on the tribunal by subsection (3).
- (7) In subsection (6), “Northern Ireland Social Security Commissioner” means—
- (a) the Chief Social Security Commissioner or any other Social Security Commissioner appointed under the Social Security Administration (Northern Ireland) Act 1992 (c. 8), or
  - (b) a tribunal of two or more Commissioners constituted under Article 16(7) of the 1998 Order.