
STATUTORY INSTRUMENTS

1998 No. 1506

The Social Security (Northern Ireland) Order 1998

PART II

DECISIONS AND APPEALS

CHAPTER II

SOCIAL SECURITY DECISIONS AND APPEALS

[^{F1} Appeals dependent on issues falling to be decided by Inland Revenue

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24A ^{F2}.—(1) Regulations may make provision for an appeal tribunal or Commissioner, where on any appeal there arises any issue which under Article 7 of the Social Security Contributions (Transfer of functions, etc.) (Northern Ireland) Order 1999 falls to be decided by the Inland Revenue.

(2) Regulations under this Article may #

- (a) provide for the appeal to be referred to the Department pending the decision by an officer of the Inland Revenue,
- (b) enable or require the Department, in specified circumstances, to deal with any other issue arising on the appeal pending the decision on the referred issue, and
- (c) enable the Department, on receiving the decision of an officer of the Inland Revenue, or any determination of the [^{F3}First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal] made on an appeal from his decision#
 - (i) to revise his decision
 - (ii) to make a decision superseding his decision, or
 - (iii) to refer the appeal to the appeal tribunal or Commissioner to determination]

F1 SI 1999/671

F2 prosp. in pt. certain functions transf. by 2002 c. 21

F3 Words in art. 24A(2)(c) substituted (1.4.2009) by Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3(2), **Sch. 2 para. 43**

Changes to legislation:

The Social Security (Northern Ireland) Order 1998, Section 24A is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- power to am. (prosp.) by [1998 c. 47 s.87](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

- Act amended by [1999 c. 10 s.1\(2\)Sch.1 paras.16\(r\)](#)

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 2 para. 7A and cross-heading inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 41\(3\)](#)
- Sch. 3 para. 3A inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 42](#)
- art. 38(1A) inserted by [2010 c. 13 \(N.I.\) s. 16\(2\)](#)