

## STATUTORY INSTRUMENTS

# 1998 No. 1506

## The Social Security (Northern Ireland) Order 1998

### PART II

#### DECISIONS AND APPEALS

##### CHAPTER II

##### SOCIAL SECURITY DECISIONS AND APPEALS

*[<sup>F1</sup>References of issues by the Department to Inland Revenue*

**F1** SI 1999/671

#### Reference of issues by the Department to Inland Revenue

**11A** <sup>F2</sup>.—(1) Regulations may make provision requiring the Department, where on consideration of any claim or other matter it is of the opinion that there arises any issues which under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.

(2) Regulations under this Article may#

- (a) provide for the Inland Revenue to give the Department 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 Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 on a reference by the department,
- (c) enable or require the Department, 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 Department 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 [<sup>F3</sup>First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal] made on appeal from their decision.]

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

**F3** Words in art. 11A(2)(d) 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. 42](#)

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*Changes to legislation: The Social Security (Northern Ireland) Order 1998, Cross Heading: References of issues by the Department to Inland Revenue 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. (See end of Document for details) View outstanding changes*

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## Regulations with respect to decisions

**12** <sup>F4</sup>.—<sup>F5F6</sup>(1) Subject to the provisions of this Chapter and the Administration Act, provision may be made by regulations for the making of any decision by the Department under or in connection with the current legislation, or the former legislation, including a decision on a claim for benefit.

(2) Where it appears to the Department that a matter before it involves a question of fact requiring special expertise, the Department may direct that in dealing with that matter it shall have the assistance of one or more experts.

(3) In this Article—

“the current legislation” means the Contributions and Benefits Act, the Jobseekers Order<sup>F7</sup>, the Recovery of Benefits Order<sup>F8</sup>, the State Pension Credit Act (Northern Ireland) 2002<sup>F9</sup>, Part 1 of the Welfare Reform Act (Northern Ireland) 2007 and Part 2 of the Welfare Reform (Northern Ireland) Order 2015<sup>F10</sup> and Part 5 of that Order<sup>F11</sup> and Part 1 of the Pensions Act (Northern Ireland) 2015<sup>F12</sup>, section 29 of that Act and Articles 13 to 16 of the Welfare Reform and Work (Northern Ireland) Order 2016<sup>F12</sup> ;

“expert” means a person appearing to the Department to have knowledge or experience which would be relevant in determining the question of fact requiring special expertise;

“the former legislation” means the National Insurance Acts (Northern Ireland) 1966 to 1974, the National Insurance (Industrial Injuries) Acts (Northern Ireland) 1966 to 1974, the Social Security (Northern Ireland) Act 1975 and Part III of the Social Security (Northern Ireland) Order 1986.

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| <b>F4</b>  | functions transf. by 1999 c. 10  |
| <b>F5</b>  | mod. by SR 1999/349, 350   |
| <b>F6</b>  | prosp. in pt. certain functions transf. by 2002 c. 21  |
| <b>F7</b>  | 2002 c. 14 (NI)  |
| <b>F8</b>  | Art. 12(3): words in the definition of "the current legislation" substituted (27.10.2008) by <a href="#">Welfare Reform Act (Northern Ireland) 2007 (c. 2), ss. 28(1), 60(1), <b>Sch. 3 para. 10(4)</b></a> ; S.R. 2008/276, <a href="#">art. 2(2)(d)</a> , Sch. Pt. 2 |
| <b>F9</b>  | Words in art. 12(3) substituted (2.5.2016 for specified purposes) by <a href="#">The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), <b>Sch. 2 para. 37</b></a> ; S.R. 2016/215, art. 2(2)(c)(v)(hh)   |
| <b>F10</b> | Words in art. 12(3) inserted (2.5.2016) by <a href="#">The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), <b>Sch. 9 para. 38</b></a> ; S.R. 2016/215, art. 2(5)(h)(v)   |
| <b>F11</b> | Words in art. 12(3) inserted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by <a href="#">Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), <b>Sch. 12 para. 30</b></a>   |
| <b>F12</b> | Words in art. 12 substituted (4.9.2017) by <a href="#">The Welfare Reform and Work (Northern Ireland) Order 2016 (S.I. 2016/999), arts. 2(1), <b>15(6) (with art. 16)</b></a> ; S.R. 2017/166, art. 2(c)   |

**Changes to legislation:**

The Social Security (Northern Ireland) Order 1998, Cross Heading: References of issues by the Department to Inland Revenue 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.

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**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\(2\)](#)