



Pension Schemes Act 1993

1993 CHAPTER 48

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

General provisions as to determinations and appeals

[^{F1}170 Decisions and appeals

- (1) Section 2 (use of computers) of the Social Security Act 1998 (“the 1998 Act”) applies as if, for the purposes of subsection (1) of that section, this Act were a relevant enactment.

[It shall be for an officer of the Inland Revenue—

- ^{F2}(2) (a) to make any decision that falls to be made under or by virtue of Part III of this Act, other than a decision which under or by virtue of that Part falls to be made by the Secretary of State;
- (b) to decide any issue arising in connection with payments under section 7 of the Social Security Act 1986 (occupational pension schemes becoming contracted-out between 1986 and 1993); and
- (c) to decide any issue arising by virtue of regulations made under paragraph 15 of Schedule 3 to the Social Security (Consequential Provisions) Act 1992 (continuing in force of certain enactments repealed by the Social Security Act 1973).
- (3) In the following provisions of this section a “relevant decision” means any decision which under subsection (2) falls to be made by an officer of the Inland Revenue, other than a decision under section 53 ^{F3}...
- (4) Sections 9 and 10 of the 1998 Act (revision of decisions and decisions superseding earlier decisions) apply as if—
- (a) any reference in those sections to a decision of the Secretary of State under section 8 of that Act included a reference to a relevant decision; and

Changes to legislation: Pension Schemes Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 14 March 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](#)

- (b) any other reference in those sections to the Secretary of State were, in relation to a relevant decision, a reference to an officer of the Inland Revenue.
- (5) Regulations may make provision—
 - [^{F4}(a) generally with respect to the making of relevant decisions;
 - (b) with respect to the procedure to be adopted on any application made under section 9 or 10 of the 1998 Act by virtue of subsection (4); and
 - (c) generally with respect to such applications, revisions under section 9 and decisions under section 10;]
 but may not prevent [^{F5}a revision under section 9 or decision under section 10] being made without such an application.
- (6) Section 12 of the 1998 Act (appeal to [^{F6}First-tier Tribunal]) applies as if, for the purposes of subsection (1)(b) of that section, a relevant decision were a decision of the Secretary of State falling within Schedule 3 to the 1998 Act.
- (7) The following provisions of the 1998 Act (which relate to decisions and appeals)—
 - sections 13 to 18,
 - sections 25 and 26,
 - section 28, and
 - Schedules 4 and 5,
 shall apply in relation to any appeal under section 12 of the 1998 Act by virtue of subsection (6) above as if any reference to the Secretary of State were a reference to an officer of the Inland Revenue.]]

Textual Amendments

- F1** S. 170 substituted (4.3.1999 for specified purposes, 5.7.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 131](#); S.I. 1999/528, art. 2(a), Sch.; S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3, 5, Sch. 12)
S. 170 (as it has effect without the above substitution) amended (5.12.2005) by [The Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order 2005 \(S.I. 2005/2050\), art. 1\(3\), Sch. 1 para. 24](#)
S. 170 (as remaining in force for purposes other than those specified in S.I. 1999/1958, art. 2(1)(b)) amended (6.4.2012) by [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\), arts. 1\(2\)\(b\), 5\(20\)](#)
- F2** S. 170(2)-(7) substituted (14.6.1999 for specified purposes, 5.7.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), ss. 16\(2\), 28\(3\); S.I. 1999/1662, art. 2\(a\)\(b\), Sch. Pts. 1, 2 \(with art. 4\)](#)
- F3** Words in s. 170 omitted (6.4.2012) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\), arts. 1\(2\)\(b\), 5\(19\)](#)
- F4** S. 170(5)(a)-(c) substituted for s. 170(5)(a)(b) (11.11.1999) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(4\)\(d\), Sch. 11 para. 22\(a\)](#)
- F5** Words in s. 170(5) substituted (11.11.1999) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(4\)\(d\), Sch. 11 para. 22\(b\)](#)
- F6** Words in s. 170(6) substituted (3.11.2008) by [The Transfer of Tribunal Functions Order 2008 \(S.I. 2008/2833\), art. 1\(1\), Sch. 3 para. 112](#)

Changes to legislation: Pension Schemes Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 14 March 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

Modifications etc. (not altering text)

- C1** S. 170 modified (temp.) (1.4.1999) by [The Social Security Contributions, etc. \(Decisions and Appeals Transitional Modifications\) Regulations 1999](#) (S.I. 1999/978), regs. 1(1), 2(1), [Sch.](#) (with reg. 2(2))
- C2** S. 170: certain functions transferred (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999](#) (c. 2), [ss. 16\(1\)](#), 28(3); S.I. 1999/1662, art. 2(b), [Sch. Pt. 2](#) (with art. 4)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86](#), [art. 2](#)

171 Questions arising in proceedings.

(1) Where in any proceedings—

(a) for an offence under this Act; ^{F7}...

^{F7}(b)

[^{F8}any relevant decision as defined by section 170(3) is made by the Inland Revenue, the decision] shall be conclusive for the purpose of the proceedings.

[^{F9}(2) If—

- (a) any such decision is necessary for the determination of the proceedings, and
- (b) the decision of the Inland Revenue has not been obtained or an application with respect to the decision has been made under section 9 or 10 of the Social Security Act 1998,

the decision shall be referred to the Inland Revenue to be made in accordance (subject to any necessary modifications) with Chapter II of Part I of that Act.

(3) Subsection (1) does not apply where, in relation to the decision—

- (a) an appeal has been brought but not determined,
- (b) an application for leave to appeal has been made but not determined,
- (c) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired, or
- (d) an application has been made under section 9 or 10 of that Act.

(4) In a case falling within subsection (3) the court shall adjourn the proceedings until such time as the final decision is known and that decision shall be conclusive for the purposes of the proceedings.]

Textual Amendments

- F7** [S. 171\(1\)\(b\)](#) and preceding word omitted (6.4.2016) by virtue of [Pensions Act 2014](#) (c. 19), s. 56(4), [Sch. 13 para. 41](#)
- F8** Words in [s. 171\(1\)](#) substituted (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999](#) (c. 2), s. 28(3), [Sch. 7 para. 19\(2\)](#); S.I. 1999/1662, art. 2(b), [Sch. Pt. 2](#) (with art. 4)
- F9** [S. 171\(2\)\(3\)\(4\)](#) substituted for [s. 171\(2\)\(3\)](#) (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999](#) (c. 2), s. 28(3), [Sch. 7 para. 19\(3\)](#); S.I. 1999/1662, art. 2(b), [Sch. Pt. 2](#) (with art. 4)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86](#), [art. 2](#)

Changes to legislation: Pension Schemes Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 14 March 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

^{F10}**171A Reports by Inland Revenue.**

- (1) The Inland Revenue shall prepare, either annually or at such times or intervals as may be prescribed, a report on the standards achieved by their officers in the making of decisions against which, by virtue of section 170(6), an appeal lies to [^{F11}the First-tier Tribunal].
- (2) Any report under this section—
 - (a) may be included in any annual report by the Inland Revenue of which a copy is laid before each House of Parliament, ^{F12}...
 - ^{F12}(b)
- (3) A copy of every report under this section shall be laid before each House of Parliament, unless the report is included in ^{F13}... a report of which a copy is so laid.]

Textual Amendments

- F10** S. 171A inserted (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999](#) (c. 2), s. 28(3), **Sch. 7 para. 20**; S.I. 1999/1662, art. 2(b), Sch. Pt. 2 (with art. 4)
- F11** Words in s. 171A(1) substituted (3.11.2008) by [The Transfer of Tribunal Functions Order 2008](#) (S.I. 2008/2833), art. 1(1), **Sch. 3 para. 113**
- F12** S. 171A(2)(b) and preceding word repealed (8.5.2012) by [Welfare Reform Act 2012](#) (c. 5), s. 150(3), **Sch. 14 Pt. 14**; S.I. 2012/863, art. 2(3)(j)
- F13** Words in s. 171A(3) repealed (8.5.2012) by [Welfare Reform Act 2012](#) (c. 5), s. 150(3), **Sch. 14 Pt. 14**; S.I. 2012/863, art. 2(3)(j)

^{F14}**172 Review of the Board's determinations.**

.....

Extent Information

- E1** S. 172 extends to U.K. except s. 172(1)(2)(3) which extend only to G.B. see s. 192(2)

Textual Amendments

- F14** S. 172 repealed (6.4.1997) by [Pensions Act 1995](#) (c. 26), s. 180(1), Sch. 5 para. 72, **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86](#), **art. 2**

^{F15}**173 References and appeals from the Board.**

.....

Textual Amendments

- F15** S. 173 repealed (6.4.1997) by [Pensions Act 1995](#) (c. 26), s. 180(1), Sch. 5 para. 72, **Sch. 7 Pt. III**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

Changes to legislation: Pension Schemes Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 14 March 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](#)

Commencement Information

II Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86](#), [art. 2](#)

Changes to legislation:

Pension Schemes Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 14 March 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 the whole Act associated Parts and Chapters:

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

- s. 46(1A)(1B) inserted by [2008 c. 30 s. 103\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(1A) words substituted by [2011 c. 19 Sch. 3 para. 10](#)
- s. 71(1)(aa) substituted by [2015 c. 8 s. 39\(2\)\(a\)](#)
- s. 71(1A) inserted by [2015 c. 8 s. 39\(2\)\(b\)](#)
- s. 71(7)-(10) substituted for s. 71(7)-(11) by [2015 c. 8 s. 39\(4\)](#)
- s. 82A inserted by [2015 c. 8 Sch. 1 para. 2](#)
- s. 83(1A)-(1AC) substituted for s. 83(1A) by [2015 c. 8 Sch. 1 para. 3](#)
- s. 84-84F substituted for s. 84 by [2015 c. 8 Sch. 1 para. 4](#)
- s. 85A inserted by [2015 c. 8 Sch. 1 para. 5](#)
- s. 86A86B inserted by [2015 c. 8 Sch. 1 para. 6](#)
- s. 94(2A)(a)(viii) inserted by [2014 c. 19 Sch. 17 para. 20\(2\)\(a\)](#)
- s. 94(2A)(b)(vi) inserted by [2014 c. 19 Sch. 17 para. 20\(2\)\(b\)](#)
- s. 101AI(8)(a)(viii) inserted by [2014 c. 19 Sch. 17 para. 20\(3\)\(a\)](#)
- s. 101AI(8)(b)(vi) inserted by [2014 c. 19 Sch. 17 para. 20\(3\)\(b\)](#)
- s. 113(4)(4A) substituted for s. 113(4) by [2015 c. 8 s. 38\(5\)](#)
- s. 113(5) words substituted by [2015 c. 8 s. 38\(6\)](#)
- s. 113(10) words substituted by [2015 c. 8 Sch. 2 para. 3](#)
- s. 145(1A)-(1C) inserted by [2004 c. 35 Sch. 12 para. 23](#)
- s. 146(6A) inserted by [2004 c. 35 Sch. 12 para. 24\(b\)](#)
- s. 175A inserted by [2008 c. 30 Sch. 10 para. 1](#)
- s. 185(2)(ca) inserted by [2018 c. 10 s. 19\(5\)](#)
- s. 186(3)(ba) inserted by [2015 c. 8 Sch. 1 para. 7](#)
- s. 186(3)(za) inserted by [2008 c. 30 s. 103\(5\)](#) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- Sch. 3 para. A1 and cross-heading inserted by [2015 c. 8 Sch. 1 para. 8](#)