



Social Security Act 1998

1998 CHAPTER 14

PART I

DECISIONS AND APPEALS

CHAPTER II

SOCIAL SECURITY DECISIONS AND APPEALS

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

Textual Amendments

- F1** S. 24A and cross-heading inserted (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 \(c. 2\), s. 28\(3\), Sch. 7 para. 33](#) (with [Sch. 8](#)); [S.I. 1999/1662, art 2, Sch.](#) (with [art. 4](#))

24A Appeals dependent on issues falling to be decided by Inland Revenue.

- (1) Regulations may make provision for [^{F2}the First-tier Tribunal or Upper Tribunal], where on any appeal there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by the Inland Revenue, to require the Secretary of State to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
 - (a) provide for the appeal to be referred to the Secretary of State pending the decision by an officer of the Inland Revenue,
 - (b) enable or require the Secretary of State, in specified circumstances, to deal with any other issue arising on the appeal pending the decision on the referred issue, and

***Changes to legislation:** Social Security Act 1998, Cross Heading: Appeals dependent on issues falling to be decided by Inland Revenue is up to date with all changes known to be in force on or before 09 January 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*

- (c) enable the Secretary of State, on receiving the decision of an officer of the Inland Revenue, or any determination of the [^{F3}First-tier Tribunal or 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 [^{F4}First-tier Tribunal or Upper Tribunal] for determination.]

Textual Amendments

- F2** Words in s. 24A(1) substituted (3.11.2008) by [The Transfer of Tribunal Functions Order 2008 \(S.I. 2008/2833\)](#), art. 1(1), **Sch. 3 para. 160(a)**
- F3** Words in s. 24A(2)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 249**
- F4** Words in s. 24A(2)(c)(iii) substituted (3.11.2008) by [The Transfer of Tribunal Functions Order 2008 \(S.I. 2008/2833\)](#), art. 1(1), **Sch. 3 para. 160(b)**

Changes to legislation:

Social Security Act 1998, Cross Heading: Appeals dependent on issues falling to be decided by Inland Revenue is up to date with all changes known to be in force on or before 09 January 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 the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/1907 reg. 16\(2\)\(c\)Sch. 2](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act power to apply (with modifications) conferred by [2004 c. 6 s. 24\(5\)-\(7\)](#)

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

- s. 38(1A) inserted by [2009 c. 24 s. 20\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 2 para. 7A and cross-head inserted by [2012 c. 5 Sch. 2 para. 50\(3\)](#)
- Sch. 18 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 4](#)
- Sch. 24 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 5](#)