

SCHEDULES

SCHEDULE 7

DECISIONS AND APPEALS

Extent Information

- E1** Sch. 7 extends to Northern Ireland for certain purposes see s. 28(5)(f)

Pension Schemes Act 1993 (c. 48)

- 18 (1) Section 167 of the Pension Schemes Act 1993 (application of general provisions relating to administration of social security) is amended as follows.
- (2) In subsection (2), at the end there is inserted—
- “section 180A (payment of travelling expenses by Inland Revenue).”
- (3) Subsection (3) is omitted.

Commencement Information

- II** Sch. 7 para. 18 wholly in force at 5.7.1999; Sch. 7 para. 18 not in force at Royal Assent see s. 28(3); Sch. 7 para. 18(1)(2) in force at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2; Sch. 7 para. 18(3) in force at 5.7.1999 by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

- 19 (1) Section 171 of the Pension Schemes Act 1993 (questions arising in proceedings) is amended as follows.
- (2) In subsection (1), for the words from “any such question” to “Secretary of State” there is substituted “any relevant decision as defined by section 170(3) is made by the Inland Revenue, the decision”.
- (3) For subsections (2) and (3) there is substituted—
- “(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,

Changes to legislation: *There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)*

- (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.”

20 After section 171 of the Pension Schemes Act 1993 there is inserted—

“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 an appeal tribunal constituted under Chapter I of Part I of the Social Security Act 1998.
- (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, or
 - (b) may be annexed to any report of the Secretary of State under section 81 of the Social Security Act 1998.
- (3) A copy of every report under this section shall be laid before each House of Parliament, unless the report is included in, or annexed to, a report of which a copy is so laid.”

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48).