

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Act 1998 (c. 14). (See end of Document for details)

SCHEDULES

SCHEDULE 7

DECISIONS AND APPEALS

Extent Information

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

Social Security Act 1998 (c. 14)

- 22 (1) Section 8 of the Social Security Act 1998 (decisions by Secretary of State) is amended as follows.
- (2) In subsection (1)—
- (a) at the end of paragraph (b) there is inserted “ and ”, and
- (b) paragraph (d) and the word “and” immediately preceding it are omitted.
- (3) For subsection (5) there is substituted—
- “(5) Subsection (1)(c) above does not include any decision which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be made by an officer of the Inland Revenue.”
- 23 In section 10 of the Social Security Act 1998 (decisions superseding earlier decisions)—
- (a) in subsection (1), for “subsections (3) and (4)” there is substituted “ subsection (3) ”, and
- (b) subsection (4) shall cease to have effect.
- 24 After section 10 of the Social Security Act 1998 there is inserted—

“ Reference of issues by Secretary of State to Inland Revenue

10A Reference of issues by Secretary of State to Inland Revenue.

- (1) Regulations may make provision requiring the Secretary of State, where on consideration of any claim or other matter he is of the opinion that there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
- (a) provide for the Inland Revenue to give the Secretary of State 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 section 8 of the Social Security

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Act 1998 (c. 14). (See end of Document for details)

Contributions (Transfer of Functions, etc.) Act 1999 on a reference by the Secretary of State,

- (c) enable or require the Secretary of State, 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 Secretary of State 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 tax appeal Commissioners made on appeal from their decision.”

Commencement Information

- II** Sch. 7 para. 24 wholly in force at 5.7.1999; Sch. 7 para. 24 not in force at Royal Assent see s. 28(3); Sch. 7 para. 24 in force for certain purposes at 14.6.1999 by S.I. 1999/1662, art. 2(a), Sch. Pt. I (with art. 4) and in force at 5.7.1999 insofar as not already in force by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

25 (1) Section 12 of the Social Security Act 1998 (appeal to appeal tribunal) is amended as follows.

(2) In subsection (1)—

- (a) at the end of paragraph (a) there is inserted “ or ”, and
- (b) paragraph (c) and the word “or” immediately preceding it are omitted.

(3) For subsection (2) there is substituted—

“(2) In the case of a decision to which this section applies, the claimant and such other person as may be prescribed shall have a right to appeal to an appeal tribunal, but nothing in this subsection shall confer a right of appeal in relation to a prescribed decision, or a prescribed determination embodied in or necessary to a decision.”

26 In section 13 of the Social Security Act 1998 (redetermination etc. of appeals by tribunal), for subsection (4) there is substituted—

“(4) In this section and section 14 below “the principal parties” means—

- (a) the persons mentioned in subsection (3)(a) and (b) of that section, and
- (b) where applicable, the person mentioned in subsection (3)(d) and such a person as is first mentioned in subsection (4) of that section.”

27 In section 14 of the Social Security Act 1998 (appeal from tribunal to Commissioner), the following provisions are omitted—

- (a) subsection (2), and
- (b) in subsection (3), the words “In any other case”.

PROSPECTIVE

28 In section 16 of the Social Security Act 1998 (procedure), subsections (4) and (5) shall cease to have effect.

29 In section 18 of the Social Security Act 1998 (matters arising as respects decisions), in subsection (1)(a)—

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Act 1998 (c. 14). (See end of Document for details)

- (a) at the end of each of sub-paragraphs (i) and (ii) there is inserted “ or ”, and
 - (b) sub-paragraphs (iii) and (iv) are omitted.
- 30 In section 19(1) of the Social Security Act 1998 (medical examination required by Secretary of State), the words “or to statutory sick pay or statutory maternity pay” are omitted.
- 31 In section 20(1) of the Social Security Act 1998 (medical examination required by appeal tribunal), the words “or to statutory sick pay or statutory maternity pay” are omitted.
- 32 In section 21 of the Social Security Act 1998 (suspension in prescribed circumstances), subsection (4) shall cease to have effect.
- 33 After section 24 of the Social Security Act 1998 there is inserted—

“ Appeals dependent on issues falling to be decided by Inland Revenue

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

- (1) Regulations may make provision for an appeal tribunal or Commissioner, 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
 - (c) enable the Secretary of State, on receiving the decision of an officer of the Inland Revenue, or any determination of the tax appeal Commissioners 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 for determination.”

Commencement Information

12 Sch. 7 para. 33 wholly in force at 5.7.1999; Sch. 7 para. 33 not in force at Royal Assent see s. 28(3); Sch. 27 para. 33 in force for certain purposes at 14.6.1999 by S.I. 1999/1662, art. 2(a), Sch. Pt. II (with art. 4) and in force at 5.7.1999 insofar as not already in force by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

- 34 In section 28 of the Social Security Act 1998 (correction of errors and setting aside of decisions), after subsection (1) there is inserted—
- “(1A) In subsection (1) “decision” does not include any decision made by an officer of the Inland Revenue, other than a decision under or by virtue of Part III of the Pension Schemes Act 1993.”

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Act 1998 (c. 14). (See end of Document for details)

- 35 In section 39(1) of the Social Security Act 1998 (interpretation of Chapter II of Part I)—
- (a) in the definition of “Commissioner”, after “ “Commissioner”” there is inserted “ (except in the expression “tax appeal Commissioners”) ”, and
 - (b) at the end of subsection (1) there is inserted—

““tax appeal Commissioners” means the Commissioners for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970 or the Commissioners for the special purposes of the Income Tax Acts appointed under section 4 of that Act;”.
- 36 In Schedule 3 to the Social Security Act 1998 (decisions against which an appeal lies), paragraphs 10 to 15 and 18 to 29 shall cease to have effect.

Commencement Information

- I3** Sch. 7 para. 36 partly in force; Sch. 7 para. 36 not in force at Royal Assent see s. 28(3); Sch. 7 para. 36 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), Sch. 2 and in force for certain purposes at 5.7.1999 by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with art. 4)

Status:

This version of this cross heading contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Social Security Act 1998 (c. 14).