

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 Contributions and Benefits Act 1992 (c. 4). (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 Contributions and Benefits Act 1992 (c. 4)

- 4 In section 95(5)(c) of the Social Security Contributions and Benefits Act 1992 (relevant employments), for “or Chapter II of Part I of the Social Security Act 1998” there is substituted “, Chapter II of Part I of the Social Security Act 1998 or Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, ”.
- 5 In section 116(2) of the Social Security Contributions and Benefits Act 1992 (Her Majesty’s forces), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

Commencement Information

- I1** [Sch. 7 para. 5](#) wholly in force at 1.4.1999; [Sch. 7 para. 5](#) not in force at Royal Assent see [s. 28\(3\)](#); [Sch. 7 para. 5](#) in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), [art. 2\(a\)](#), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 6 In section 117(1) of the Social Security Contributions and Benefits Act 1992 (mariners, airmen, etc), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

Commencement Information

- I2** [Sch. 7 para. 6](#) wholly in force at 1.4.1999; [Sch. 7 para. 6](#) not in force at Royal Assent see [s. 28\(3\)](#); in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), [art. 2\(a\)](#), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 7 In section 119 of the Social Security Contributions and Benefits Act 1992 (persons outside Great Britain), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

Commencement Information

- I3** [Sch. 7 para. 7](#) wholly in force at 1.4.1999; [Sch. 7 para. 7](#) not in force at Royal Assent see [s. 28\(3\)](#); in force for certain purposes at 4.3.1999 by [S.I. 1999/527](#), [art. 2\(a\)](#), [Sch. 1](#) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

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- 8 In section 120(1) of the Social Security Contributions and Benefits Act 1992 (continental shelf operations), after “this Act” there is inserted “ and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ”.

Commencement Information

- I4** Sch. 7 para. 8 wholly in force at 1.4.1999; Sch. 7 para. 8 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 9 In paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to combine collection of contributions with tax), for sub-paragraph (4) there is substituted—

“(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and
 - (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,
- regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.”

Commencement Information

- I5** Sch. 7 para. 9 wholly in force at 6.4.1999; Sch. 7 para. 9 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

- 10 In paragraph 7 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (special penalties in the case of certain returns), for sub-paragraph (12) there is substituted—

“(12) A penalty under section 98A of that Act as it applies by virtue of this paragraph shall not be imposed where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, and has not yet been made; and
- (b) the decision will affect a person’s liability for the penalty, or the amount of it.”

Commencement Information

- I6** Sch. 7 para. 10 wholly in force at 6.4.1999; Sch. 7 para. 10 not in force at Royal Assent see s. 28(3); in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 6.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(c), Sch. 3

- 11 In paragraph 8 of Schedule 2 to the Social Security Contributions and Benefits Act 1992 (application of Part V of Taxes Management Act 1970 in relation to Class 4 contributions), for the words from “but nothing” to “arising—” there is substituted

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“but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—”.

Commencement Information

I7 Sch. 7 para. 11 wholly in force at 1.4.1999; Sch. 7 para. 11 not in force at Royal Assent see s. 28(3); Sch. 7 para. 11 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), Sch. 1 and in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

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