

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Paragraph 33. (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)

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

II 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)

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