
STATUTORY INSTRUMENTS

1999 No. 671

The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

PART III

DECISIONS AND APPEALS

Decisions under Pensions Act

15.—(1) The function of determining the questions referred to in subsection (1) of section 165(1) of the Pensions Act, as that section has effect before the commencement of paragraph 99 of Schedule 6 to the 1998 Order, is hereby transferred to an officer of the Board.

(2) In that section (decisions and appeals), as substituted by paragraph 99 of Schedule 6 to the 1998 Order, for subsections (2) to (4) there is substituted—

“(2) It shall be for an officer of the Inland Revenue—

- (a) to make any decision that falls to be made under or by virtue of Part III of this Act, other than a decision which under or by virtue of that Part falls to be made by the Department;
- (b) to decide any issue arising in connection with payments under Article 9 of the Social Security (Northern Ireland) Order 1986(2) (occupational pension schemes becoming contracted-out between 1986 and 1993); and
- (c) to decide any issue arising by virtue of regulations made under paragraph 15 of Schedule 3 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992(3) (continuing in force of certain enactments repealed by the Social Security Act 1973(4)).

(3) In the following provisions of this section a “relevant decision” means any decision which under subsection (2) falls to be made by an officer of the Inland Revenue, other than a decision under section 49 or 50.

(4) Articles 10 and 11 of the 1998 Order (revision of decisions and decisions superseding earlier decisions) apply as if—

- (a) any reference in those Articles to a decision of the Department under Article 9 of that Order included a reference to a relevant decision; and
- (b) any other reference in those Articles to the Department were, in relation to a relevant decision, a reference to an officer of the Inland Revenue.

(5) Regulations may make provision—

(1) Section 165 was amended by paragraph 34 of Schedule 1 to, and paragraph 60 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.
(2) S.I.1986/1888 (N.I. 18).
(3) 1992 c. 9.
(4) 1973 c. 38.

- (a) with respect to the procedure to be adopted on any application made under Article 10 or 11 of the 1998 Order by virtue of subsection (4); and
- (b) generally with respect to such applications, revisions under Article 10 and decisions under Article 11;

but may not prevent such a revision or decision being made without such an application.

(6) Article 13 of the 1998 Order (appeal to appeal tribunal) applies as if, for the purposes of paragraph (1)(b) of that Article, a relevant decision were a decision of the Department falling within Schedule 3 to the 1998 Order.

(7) The following provisions (which relate to decisions and appeals)—

section 22 of, and Schedule 2 to, the Social Security Administration (Northern Ireland) Act 1992,

Articles 14 to 18 of the 1998 Order,

Articles 25 and 26 of that Order,

Article 28 of that Order,

Schedule 4 to that Order,

shall apply in relation to any appeal under Article 13 of the 1998 Order by virtue of subsection (6) as if any reference to the Department were a reference to an officer of the Inland Revenue.”.