

SCHEDULE 6

DECISIONS AND APPEALS

The Pensions Act

13.—(1) Section 166(1) of that Act (questions arising in proceedings) is amended as follows.

(2) In subsection (1), for the words from “any such question” to “Department” there is substituted “any relevant decision as defined by section 165(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 Article 8 or 9 of the Social Security (Northern Ireland) Order 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 II of that Order.

(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,
- (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 Article 8 or 9 of that Order.

(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.”.

(1) Section 166 was amended by paragraph 61 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.