



# Social Security Contributions (Transfer of Functions, etc. ) Act 1999

## 1999 CHAPTER 2

### PART II

#### DECISIONS AND APPEALS

##### **Modifications etc. (not altering text)**

- C1** Pt. 2 (ss. 8-19) applied (1.4.1999) by 1992 c. 5, s. 117A(3) (as added (1.4.1999) by 1999 c. 2, s. 18, Sch. 7 para. 13; S.I. 1999/527, art. 2(b), Sch. 2)  
Pt. 2 (ss. 8-19) extended (1.4.1999) by 1996 c. 18, s. 215(5) (as substituted (1.4.1999) by 1999 c. 2, s. 18, Sch. 7 para. 21; S.I. 1999/527, art. 2(b), Sch. 2)  
Pt. 2 (ss. 8-19) excluded (3.3.1999) by S.I. 1999/527, art. 4(6)  
Pt. 2 modified (28.7.2000) 1992 c. 2, Sch. 1 para. 3B(2) (as inserted (28.7.2000) by 2000 c. 19, ss. 77(2), 86(1) (with s. 83(6))  
Pt 2 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), ss. 8(6)(a), 13(2)
- C2** Pt. 2 modified (1.6.2015) by The Social Security (Contributions) (Republic of Chile) Order 2015 (S.I. 2015/828), arts. 1, 2(a)
- C3** Pt. 2 modified (coming into force in accordance with art. 1 of the amending S.I.) by The Social Security (Ireland) Order 2019 (S.I. 2019/622), art. 2; 2020 c. 1, Sch. 5 para. 1(1)
- C4** Pt. 2 modified (1.1.2021) by The Social Security (Norway) Order 2020 (S.I. 2020/1597), arts. 1, 2(1)(2), Sch. (with art. 2(3))
- C5** Pt. 2 modified (coming into force in accordance with art. 1 of the amending S.I.) by The Social Security (Switzerland) Order 2021 (S.I. 2021/1088), art. 2(1)-(3), Sch.
- C6** Pt. II modified (coming into force in accordance with art. 1(3) of the amending S.I.) by The Social Security (Iceland) (Liechtenstein) (Norway) Order 2023 (S.I. 2023/1060), art. 2, Sch.

## **8 Decisions by officers of Board.**

(1) Subject to the provisions of this Part, it shall be for an officer of the Board—

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*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

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- (a) to decide whether for the purposes of Parts I to V of the <sup>M1</sup>Social Security Contributions and Benefits Act 1992 a person is or was an earner and, if so, the category of earners in which he is or was to be included,
- (b) to decide whether a person is or was employed in employed earner's employment for the purposes of Part V of the Social Security Contributions and Benefits Act 1992 (industrial injuries),
- (c) to decide whether a person is or was liable to pay contributions of any particular class and, if so, the amount that he is or was liable to pay,
- (d) to decide whether a person is or was entitled to pay contributions of any particular class that he is or was not liable to pay and, if so, the amount that he is or was entitled to pay,
- (e) to decide whether contributions of a particular class have been paid in respect of any period,
- [<sup>F1</sup>(ea) to decide whether a person is or was entitled to make a deduction under section 4 of the National Insurance Contributions Act 2014 (deductions etc of employment allowance) and, if so, the amount the person is or was entitled to deduct,
- (eb) to decide whether a person is or was entitled to a repayment under that section and, if so, the amount of the repayment,]
- (f) subject to and in accordance with regulations made for the purposes of this paragraph by the Secretary of State with the concurrence of the Board, to decide any issue arising as to, or in connection with, entitlement to statutory sick pay [<sup>F2</sup>, statutory maternity pay, [<sup>F3</sup>statutory paternity pay,] statutory adoption pay][<sup>F4</sup>, statutory shared parental pay or statutory parental bereavement pay],
- (g) to make any other decision that falls to be made [<sup>F5</sup>under Parts 11 [<sup>F6</sup>to [<sup>F7</sup>12ZD]] of the Social Security Contributions and Benefits Act 1992 (statutory sick pay, statutory maternity pay, [<sup>F8</sup>statutory paternity pay,] statutory adoption pay)][<sup>F9</sup>, statutory shared parental pay and statutory parental bereavement pay]),
- [<sup>F10</sup>(ga) to make any decision that falls to be made under regulations under section 7 of the Employment Act 2002 (funding of employers' liabilities to make payments of [<sup>F11</sup>[<sup>F12</sup>statutory paternity pay,] statutory adoption pay)][<sup>F13</sup>, statutory shared parental pay or statutory parental bereavement pay]),]
- (h) to decide any question as to the issue and content of a notice under subsection (2) of section 121C of the <sup>M2</sup>Social Security Administration Act 1992 (liability of directors etc. for company's contributions),
- (i) to decide any issue arising under section 27 of the <sup>M3</sup>Jobseekers Act 1995 (employment of long-term unemployed: deductions by employers), or under any provision of regulations under that section, as to—
  - (i) whether a person is or was an employee or employer of another,
  - (ii) whether an employer is or was entitled to make any deduction from his contributions payments in accordance with regulations under section 27 of that Act,
  - (iii) whether a payment falls to be made to an employer in accordance with those regulations,
  - (iv) the amount that falls to be so deducted or paid, or
  - (v) whether two or more employers are, by virtue of regulations under section 27 of that Act, to be treated as one,

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- [<sup>F14</sup>(ia) to decide whether to give or withdraw an approval for the purposes of paragraph 3B(1)(b) of Schedule 1 to the <sup>M4</sup>Social Security Contributions and Benefits Act 1992;]
- <sup>F15</sup>(j) .....
- (k) to decide whether a person is liable to a penalty under—
  - (i) paragraph 7A(2) or 7B(2)(h) of Schedule 1 to the <sup>M5</sup>Social Security Contributions and Benefits Act 1992, or
  - (ii) section 113(1)(a) of the <sup>M6</sup>Social Security Administration Act 1992,
- (l) to decide the <sup>F16</sup> . . . penalty payable under any of the provisions mentioned in [<sup>F17</sup>paragraph (k)] above, and
- (m) to decide such issues relating to contributions, other than the issues specified in paragraphs (a) to (l) above or in paragraphs 16 and 17 of Schedule 3 to the <sup>M7</sup>Social Security Act 1998, as may be prescribed by regulations made by the Board.

[<sup>F18</sup>(1A) No decision in respect of Class 2 contributions under section 11(2) of the Social Security Contributions and Benefits Act 1992 may be made under subsection (1) in relation to an issue specified in paragraph (c) or (e) of that subsection if the person to whom the decision would relate—

- (a) has appealed under Part 5 of the Taxes Management Act 1970 in relation to that issue,
- (b) can appeal under that Part in relation to that issue, or
- (c) might in the future, without the agreement of Her Majesty's Revenue and Customs or permission of the tribunal, be able to appeal under that Part in relation to that issue.]

(2) Subsection (1)(c) and (e) above do not include any decision relating to Class 4 contributions other than a decision falling to be made—

- (a) under subsection (1) of section 17 of the Social Security Contributions and Benefits Act 1992 as to whether by regulations under that subsection a person is or was excepted from liability for Class 4 contributions, or his liability is or was deferred, or
- (b) under regulations made by virtue of subsection (3) or (4) of that section or section 18 of that Act.

(3) Subsection (1)(g) above does not include—

- (a) any decision as to the making of subordinate legislation, or
- (b) any decision as to whether the liability to pay statutory sick pay [<sup>F19</sup>, statutory maternity pay, [<sup>F20</sup>statutory paternity pay,] statutory adoption pay][<sup>F21</sup>, statutory shared parental pay or statutory parental bereavement pay] is a liability of the Board rather than the employer.

<sup>F22</sup>(4) .....

#### Textual Amendments

- F1** S. 8(1)(ea)(eb) inserted (6.4.2014) by National Insurance Contributions Act 2014 (c. 7), ss. 6(1), 8
- F2** Words in s. 8(1)(f) substituted (8.12.2002) by Employment Act 2002 (c. 22), s. 9(2)(a); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)
- F3** Words in s. 8(1)(f) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), Sch. 7 para. 45(2)(a); S.I. 2014/1640, art. 7(w) (with art. 16)

*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

- F4** Words in s. 8(1)(f) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 30(2)(a)**; S.I. 2020/45, reg. 2
- F5** Words in s. 8(1)(g) substituted (8.12.2002) by Employment Act 2002 (c. 22), {s. 9(2)(b)}; S.I. 2002/2866, **art. 2(2)**, Sch. 1 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)
- F6** Words in s. 8(1)(g) substituted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 45(2)(c)**; S.I. 2014/1640, art. 5(2)(p)
- F7** Word in s. 8(1)(g) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 30(2)(b)**; S.I. 2020/45, reg. 2
- F8** Words in s. 8(1)(g) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 45(2)(d)**; S.I. 2014/1640, art. 7(w) (with art. 16)
- F9** Words in s. 8(1)(g) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 30(2)(c)**; S.I. 2020/45, reg. 2
- F10** S. 8(1)(ga) inserted (8.12.2002) by Employment Act 2002 (c. 22), **s. 9(2)(c)**; S.I. 2002/2866, **art. 2(2)**, Sch. 1 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)
- F11** Words in s. 8(1)(ga) substituted (3.3.2010) by Work and Families Act 2006 (c. 18), ss. 11, 19, **Sch. 1 para. 46(2)(b)**; S.I. 2010/495, **art. 3(c)**
- F12** Words in s. 8(1)(ga) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 45(2)(f)**; S.I. 2014/1640, art. 7(w) (with art. 16)
- F13** Words in s. 8(1)(ga) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 30(2)(d)**; S.I. 2020/45, reg. 2
- F14** S. 8(1)(ia) inserted (28.7.2000) by 2000 c. 19, **ss. 77(5)** (with s. 83(6))
- F15** S. 8(1)(j) repealed (28.7.2000 with effect in accordance with s. 76(7) of the amending Act) by 2000 c. 19, ss. 76(6)(a), 85, **Sch. 9 Pt. VIII(1)** Note 2 (with s. 83(6))
- F16** Words in s. 8(1)(l) repealed (28.7.2000 with effect in accordance with s. 76(7) of the amending Act) by 2000 c. 19, ss. 77(6)(b), 85, **Sch. 9 Pt. VIII(1)** Note 2 (with s. 83(6))
- F17** Words in s. 8(1)(l) substituted (28.7.2000) by 2000 c. 19, **s. 76(6)(b)** (with s. 83(6))
- F18** S. 8(1A) inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 25**
- F19** Words in s. 8(3)(b) substituted (8.12.2002) by Employment Act 2002 (c. 22), **s. 9(3)**; S.I. 2002/2866, **art. 2(2)**, Sch. 1 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)
- F20** Words in s. 8(3)(b) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 45(3)(a)**; S.I. 2014/1640, art. 7(w) (with art. 16)
- F21** Words in s. 8(3)(b) substituted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 30(3)**; S.I. 2020/45, reg. 2
- F22** S. 8(4) repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VI**; S.I. 1999/3420, **art. 4**

### Commencement Information

- I1** S. 8 wholly in force at 6.4.1999 (subject to art. 4(1)(b) of the commencing S.I.); s. 8 in force for certain purposes at Royal Assent see s. 28(2)(b); s. 8 in force for certain purposes at 1.4.1999 by S.I. 1999/527, **art. 2(b)**, **Sch. 2**; and in force at 6.4.1999 insofar as not already in force by S.I. 1999/527, **art. 2(c)**, **Sch. 3**

### Marginal Citations

- M1** 1992 c. 4.  
**M2** 1992 c. 5.  
**M3** 1995 c. 18.  
**M4** 1992 c. 4.  
**M5** 1992 c. 4.  
**M6** 1992 c. 5.  
**M7** 1998 c. 14.

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**Changes to legislation:** There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)

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## 9 Regulations with respect to decisions.

- (1) Subject to the provisions of this Part and of the Social Security Administration Act 1992, provision may be made by the Board by regulations as to the making by their officer of any decision under or in connection with the Social Security Contributions and Benefits Act 1992, the Social Security Administration Act 1992 or the <sup>M8</sup>Jobseekers Act 1995 which falls to be made by such an officer.
- (2) Where it appears to an officer of the Board that a matter before him involves a question of fact requiring special expertise, he may direct that in dealing with that matter he shall have the assistance of one or more experts.
- (3) In subsection (2) above “expert” means a person appearing to the officer of the Board to have knowledge or experience which would be relevant in determining the question of fact requiring special expertise.

### Commencement Information

**I2** S. 9 wholly in force at 1.4.1999; s. 9 in force for certain purposes at Royal Assent see s. 28(2)(b) and in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

### Marginal Citations

**M8** 1995 c. 18.

## 10 Decisions varying or superseding earlier decisions.

- (1) [<sup>F23</sup>Subject to subsection (2A) below,] The Board may by regulations make provision—
  - (a) for any decision of an officer of the Board under section 8 of this Act (including a decision superseding an earlier decision) to be varied either within the prescribed period or in prescribed cases or circumstances,
  - (b) for any such decision to be superseded, in prescribed circumstances, by a subsequent decision made by an officer of the Board, and
  - (c) for any such decision as confirmed or varied by the [<sup>F24</sup>First-tier Tribunal or Upper Tribunal] on appeal to be superseded, in the event of a material change of circumstances since the decision was made, by a subsequent decision made by an officer of the Board.
- (2) The date as from which—
  - (a) any variation of a decision, or
  - (b) any decision superseding an earlier decision,
 is to take effect shall be determined in accordance with the regulations.
- [<sup>F25</sup>(2A) The decisions in relation to which provision may be made by regulations under this section shall not include decisions falling within section 8(1)(ia) above.]
- (3) In this section “prescribed” means prescribed by regulations under this section.

### Textual Amendments

**F23** Words in s. 10(1) inserted (28.7.2000) by 2000 c. 19, s. 77(6) (with s. 83(6))

**F24** Words in s. 10(1)(c) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, Sch. 1 para. 269

*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

**F25** S. 10(2A) inserted (28.7.2000) by 2000 c. 19, s. 77(6) (with s. 83(6))

#### Commencement Information

**I3** S. 10 wholly in force at 1.4.1999; s. 10 in force for certain purposes at Royal Assent see s. 28(2)(b) and in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

## 11 Appeals against decisions of Board.

- (1) This section applies to any decision of an officer of the Board under section 8 of this Act or under regulations made by virtue of section 10(1)(b) or (c) of this Act (whether as originally made or as varied under regulations made by virtue of section 10(1)(a) of this Act).
- (2) In the case of a decision to which this section applies—
  - (a) if it relates to a person’s entitlement to statutory sick pay<sup>F26</sup>, statutory maternity pay, [<sup>F27</sup>statutory paternity pay,] statutory adoption pay<sup>F28</sup>, statutory shared parental pay or statutory parental bereavement pay], the employee and employer concerned shall each have a right to appeal to the [<sup>F29</sup>tribunal], and
  - (b) in any other case, the person in respect of whom the decision is made and such other person as may be prescribed shall have a right to appeal to the [<sup>F29</sup>tribunal].
- (3) In subsection (2)(b) above “prescribed” means prescribed by the Board by regulations.
- (4) This section has effect subject to section 121D of the <sup>M9</sup>Social Security Administration Act 1992 (appeals in relation to personal liability notices).

#### Textual Amendments

- F26** Words in s. 11(2)(a) substituted (8.12.2002) by [Employment Act 2002 \(c. 22\)](#), s. 9(4); S.I. 2002/2866. {art. 2(2)}, Sch. 1 Pt. 2 (with transitional and saving provisions in art. 3, Sch. 3)
- F27** Words in s. 11(2)(a) substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 46\(a\)](#); S.I. 2014/1640, art. 7(x) (with art. 16)
- F28** Words in s. 11(2)(a) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), [Sch. para. 31](#); S.I. 2020/45, reg. 2
- F29** Words in s. 11(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3, [Sch. 1 para. 270](#)

#### Commencement Information

**I4** S. 11 wholly in force at 6.4.1999; s. 11 in force for certain purposes at 25.2.1999 see s. 28(2)(b); s. 11(1)-(3) in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), [Sch. 2](#) and s. 11(4) in force at 6.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(c), [Sch. 3](#)

#### Marginal Citations

**M9** 1992 c. 5.

## 12 Exercise of right of appeal.

- (1) Any appeal against a decision must be brought by a notice of appeal in writing given within 30 days after the date on which notice of the decision was issued.

**Changes to legislation:** There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)

(2) The notice of appeal shall be given to the officer of the Board by whom notice of the decision was given.

[<sup>F30</sup>(3) The notice of appeal shall specify the grounds of appeal.]

(4) <sup>F31</sup> .....

(5) <sup>F31</sup> .....

**Textual Amendments**

**F30** S. 12(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3, **Sch. 1 para. 271(2)**

**F31** S. 12(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3, **Sch. 1 para. 271(3)**

**Commencement Information**

**I5** S. 12 wholly in force at 6.4.1999; s. 12 in force for certain purposes at 25.2.1999 see s. 28(2)(b); s. 12(1)-(3)(5) and s. 12(4) for certain purposes in force at 1.4.1999 by [S.I. 1999/527](#), art. 2(b), **Sch. 2** and s. 12(4) in force at 6.4.1999 insofar as not already in force by [S.I. 1999/527](#), art. 2(c), **Sch. 3**

**13 Regulations with respect to appeals.**

(1) The Board may, by regulations made with the concurrence of the Lord Chancellor and the Lord Advocate, make provision with respect to appeals to the [<sup>F32</sup>tribunal] under this Part.

(2) Regulations under subsection (1) above may, in particular—

(a) make provision with respect to any of the matters dealt with in the following provisions of the Taxes Management Act 1970 —

(i) <sup>F33</sup> .....

(ii) sections 48 to 54 (appeals to the [<sup>F34</sup>tribunal] under the Taxes Acts),  
and

(iii) [<sup>F35</sup>section 56 (payment of tax where there is a further appeal)], or

(b) provide for any of those provisions of that Act to apply, with such modifications as may be specified in the regulations, in relation to an appeal to the [<sup>F36</sup>tribunal] under this Part.

[<sup>F37</sup>(2A) Regulations under subsection (1) above may provide for sections 11(2) and 13(2) of the Tribunals, Courts and Enforcement Act 2007 <sup>F38</sup> to apply with such modifications as may be specified in the regulations in relation to an appeal to the tribunal under this Part.]

(3) <sup>F39</sup> .....

(4) <sup>F39</sup> .....

(5) <sup>F39</sup> .....

**Textual Amendments**

**F32** Words in s. 13(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3, **Sch. 1 para. 272(2)**

*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

- F33** S. 13(2)(a)(i) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 272(3)(a)**
- F34** Words in s. 13(2)(a)(ii) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 272(3)(b)**
- F35** Words in s. 13(2)(a)(iii) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 272(3)(c)**
- F36** Words in s. 13(2)(b) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 2 para. 272(3)(d)**
- F37** s. 13(2A) inserted (1.4.2009) by The Revenue and Customs Appeals Order 2009 (S.I. 2009/777), **art. 3**
- F38** 2007 c. 15.
- F39** S. 13(3)-(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 3, **Sch. 1 para. 272(4)**

#### Modifications etc. (not altering text)

- C7** S. 13(1): functions of the Lord Advocate transferred to the Secretary of State, and all property, rights and liabilities to which the Lord Advocate is entitled or subject in connection with any such function transferred to the Secretary of State for Scotland (19.5.1999) by S.I. 1999/678, arts. 2(1), 3, **Sch.** (with art. 7)
- S.13:(1) certain functions made exercisable in Scotland (30.6.1999) by S.I. 1999/1748, art. 3, **Sch. 1 para. 22**
- S. 13: transfer of functions (1.7.1999) by S.I. 1999/1750, arts. 1(1), 2, **Sch. 1** (with art. 7); S.I. 1999/3178, **art. 3**

#### Commencement Information

- I6** S. 13 wholly in force at 1.4.1999; s. 13 in force for certain purposes at Royal Assent see s. 28(2)(b); and in force at 1.4.1999 insofar as not already in force by S.I. 1999/527, art. 2(b), **Sch. 2**

## 14 Matters arising as respects decisions.

- (1) The Board may by regulations make provision as respects matters arising—
- (a) pending any decision of an officer of the Board under section 8 of this Act which relates to—
    - (i) statutory sick pay<sup>[F40]</sup>, statutory maternity pay, <sup>[F41]</sup>statutory paternity pay,] statutory adoption pay<sup>[F42]</sup>, statutory shared parental pay or statutory parental bereavement pay], or
    - (ii) any person's liability for contributions,
  - (b) pending the determination by the <sup>[F43]</sup>tribunal] of an appeal against any such decision,
  - (c) out of the variation, under regulations made under section 10 of this Act or on appeal, of any such decision, or
  - (d) out of the making of a decision which, under regulations made under that section, supersedes an earlier decision.
- (2) Regulations under this section may, in particular—
- (a) make provision making a person liable to pay contributions pending the determination by the <sup>[F43]</sup>tribunal] of an appeal against a decision of an officer of the Board, and
  - (b) make provision as to the repayment in prescribed circumstances of contributions paid by virtue of the regulations.



**Changes to legislation:** There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)

- (3) Regulations under this section must be made with the concurrence of the Secretary of State in so far as they relate to statutory sick pay [<sup>F44</sup>, statutory maternity pay, [<sup>F45</sup>statutory paternity pay,] statutory adoption pay][<sup>F46</sup>, statutory shared parental pay or statutory parental bereavement pay].

#### Textual Amendments

- F40** Words in s. 14(1)(a)(i) substituted (8.12.2002) by [Employment Act 2002 \(c. 22\), s. 9\(5\)\(a\)](#); S.I. 2002/2866, [art. 2\(2\)](#), [Sch. 1 Pt. 2](#) (with transitional and saving provisions in [art. 3](#), [Sch. 3](#))
- F41** Words in s. 14(1)(a)(i) substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\), s. 139\(6\)](#), [Sch. 7 para. 47\(2\)\(a\)](#); S.I. 2014/1640, [art. 7\(y\)](#) (with [art. 16](#))
- F42** Words in s. 14(1)(a)(i) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\), s. 2\(2\)](#), [Sch. para. 32](#); S.I. 2020/45, [reg. 2](#)
- F43** Words in s. 14(1)(b)(2)(a) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), [art. 3](#), [Sch. 1 para. 273\(2\)](#)
- F44** Words in s. 14(3) substituted (8.12.2002) by [Employment Act 2002 \(c. 22\), s. 9\(5\)\(b\)](#); S.I. 2002/2866, [art.2\(2\)](#), [Sch. 1 Pt. 2](#) (with transitional and saving provisions in [art. 3](#), [Sch. 3](#))
- F45** Words in s. 14(3) substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\), s. 139\(6\)](#), [Sch. 7 para. 47\(3\)\(a\)](#); S.I. 2014/1640, [art. 7\(y\)](#) (with [art. 16](#))
- F46** Words in s. 14(3) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\), s. 2\(2\)](#), [Sch. para. 32](#); S.I. 2020/45, [reg. 2](#)

#### Commencement Information

- I7** S. 14 wholly in force at 1.4.1999; s. 14 in force for certain purposes at Royal Assent see s. 28(2)(b) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

### 15 Power to make provision for period before commencement of new social security appeal provisions.

- (1) The Secretary of State may by regulations modify any of the enactments to which this subsection applies during any period in which section 8 of this Act is in force but Chapter II of Part I of the <sup>M10</sup>Social Security Act 1998 (social security decisions and appeals) is not yet wholly in force.
- (2) Subsection (1) above applies to—
- Part II of the <sup>M11</sup>Social Security Administration Act 1992 (adjudication), and
  - the Acts amended by section 16 of, and Schedule 7 to, this Act.

#### Commencement Information

- I8** S. 15 wholly in force at 1.4.1999; s. 15 in force for certain purposes at Royal Assent see s. 28(2)(b) and in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#)

#### Marginal Citations

- M10** 1998 c. 14.  
**M11** 1992 c. 5.

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*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

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## 16 Decisions under Pension Schemes Act 1993.

- (1) The function of determining the questions referred to in subsection (1) of section 170 of the <sup>M12</sup>Pension Schemes Act 1993, as that section has effect before the commencement of paragraph 131 of Schedule 7 to the Social Security Act 1998, is hereby transferred to an officer of the Board.
- (2) In section 170 of the Pension Schemes Act 1993 (decisions and appeals), as substituted by paragraph 131 of Schedule 7 to the Social Security Act 1998, 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 Secretary of State;
    - (b) to decide any issue arising in connection with payments under section 7 of the Social Security Act 1986 (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) Act 1992 (continuing in force of certain enactments repealed by the Social Security Act 1973).
  - (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 53 or 54.
  - (4) Sections 9 and 10 of the 1998 Act (revision of decisions and decisions superseding earlier decisions) apply as if—
    - (a) any reference in those sections to a decision of the Secretary of State under section 8 of that Act included a reference to a relevant decision; and
    - (b) any other reference in those sections to the Secretary of State were, in relation to a relevant decision, a reference to an officer of the Inland Revenue.
  - (5) Regulations may make provision—
    - (a) with respect to the procedure to be adopted on any application made under section 9 or 10 of the 1998 Act by virtue of subsection (4); and
    - (b) generally with respect to such applications, revisions under section 9 and decisions under section 10;
 but may not prevent such a revision or decision being made without such an application.
  - (6) Section 12 of the 1998 Act (appeal to appeal tribunal) applies as if, for the purposes of subsection (1)(b) of that section, a relevant decision were a decision of the Secretary of State falling within Schedule 3 to the 1998 Act.
  - (7) The following provisions of the 1998 Act (which relate to decisions and appeals)—
    - sections 13 to 18,
    - sections 25 and 26,
    - section 28, and

**Changes to legislation:** There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)

Schedules 4 and 5,

shall apply in relation to any appeal under section 12 of the 1998 Act by virtue of subsection (6) above as if any reference to the Secretary of State were a reference to an officer of the Inland Revenue.”

**Modifications etc. (not altering text)**

**C8** S. 16(2) excluded (14.6.1999) by S.I. 1999/1662, art. 4

**Commencement Information**

**I9** S. 16 wholly in force at 5.7.1999; s. 16(2) in force for certain purposes at 5.7.1999 by S.I. 1999/1662, art. 2(a), Sch. Pt. I (with saving in art. 4) and s. 16 in force at 5.7.1999 insofar as not already in force by S.I. 1999/1662, art. 2(b), Sch. Pt. II (with saving in art. 4)

**Marginal Citations**

**M12** 1993 c. 48.

**17 Arrangements for discharge of decision-making functions.**

- (1) The Secretary of State may make arrangements with the Board for any of his functions under Chapter II of Part I of the <sup>M13</sup>Social Security Act 1998 in relation to—
  - (a) a decision whether a person was (within the meaning of regulations) precluded from regular employment by responsibilities at home, or
  - (b) a decision whether a person is entitled to be credited with earnings or contributions in accordance with regulations made under section 22(5) [<sup>F47</sup>or (5ZA)] of the <sup>M14</sup>Social Security Contributions and Benefits Act 1992, to be discharged by the Board or by officers of the Board.
- (2) No such arrangements shall affect the responsibility of the Secretary of State or the application of Chapter II of Part I of the Social Security Act 1998 in relation to any decision.
- (3) Until the commencement of Chapter II of Part I of the Social Security Act 1998, the references to that Chapter in subsections (1) and (2) above shall have effect as references to Part II of the <sup>M15</sup>Social Security Administration Act 1992.

**Textual Amendments**

**F47** Words in s. 17(1)(b) inserted (6.4.2016 art. 1(2)) by The Pensions Act 2014 (Consequential and Supplementary Amendments) Order 2016 (S.I. 2016/224), art. 5

**Marginal Citations**

**M13** 1998 c. 14.

**M14** 1992 c. 4.

**M15** 1992 c. 5.

**18 Amendments relating to decisions and appeals.**

Schedule 7 to this Act (which contains amendments relating to decisions and appeals) shall have effect.

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*Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Part II. (See end of Document for details)*

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### Extent Information

**E1** S. 18 extends to Northern Ireland for certain purposes see s. 28(5)(f)

### Commencement Information

**I10** S. 18 partly in force; s. 18 not in force at Royal Assent see s. 28(3); s. 18 in force for certain purposes at 4.3.1999 by S.I. 1999/527, art. 2(a), **Sch. 1**; s. 18 in force for certain purposes at 1.4.1999 by S.I. 1999/527, art. 2(b), **Sch. 2**; s. 18 in force for certain purposes at 6.4.1999 by S.I. 1999/527, art. 2(c), **Sch. 3**; s. 18 in force for certain purposes at 14.6.1999 by S.I. 1999/1662, art. 2(a), **Sch. Pt. I** (with saving in art. 4); s. 18 in force for certain purposes at 5.7.1999 by S.I. 1999/1662, art. 2(b), **Sch. Pt. II** (with saving in art. 4)

## [<sup>F48</sup>19 Interpretation of Part II.

In this Part—

“tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.]

### Textual Amendments

**F48** S. 19 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 3, **Sch. 1 para. 274**

### Commencement Information

**I11** S. 19 wholly in force at 1.4.1999; s. 19 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**

**Changes to legislation:**

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc. ) Act 1999, Part II.