
Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Paragraph 10. (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)

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

II [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](#)

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