



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

General provisions as to determinations and appeals

[^{F1}165 Decisions and appeals.

(1) Article 4 (use of computers) of the Social Security (Northern Ireland) Order 1998 (“the 1998 Order”) applies as if, for the purposes of paragraph (1) of that Article, this Act were a relevant statutory provision.

[^{F2}(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 ^{F3} (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Social Security (Consequential Provisions) (Northern Ireland) Act 1992 ^{F4} (continuing in force of certain enactments repealed by the Social Security Act 1973 ^{F5}).

(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 ^{F6}....

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

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- (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—
- ^{F7}(a) [generally with respect to the making of relevant decisions;
 - (b) 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
 - (c) generally with respect to such applications, revisions under Article 10 and decisions under Article 11;]
- but may not prevent [^{F8}a revision under Article 10 or decision under Article 11] 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.]]

Textual Amendments

- F1** S. 165 substituted (10.3.1999, 5.7.1999 for specified purposes) by [S.I. 1998/1506 \(N.I. 10\)](#), [arts. 1\(2\), 78\(1\)](#), [Sch. 6 para. 99](#); [S.R. 1999/102](#), [art. 2\(a\)](#), [Sch. Pt. I](#); [S.R. 1999/310](#), [art. 2\(b\)\(iv\)](#), [Sch. I](#); S. 165(1)(c): words "Financial Services Compensation Scheme" substituted (3.7.2002) for "Policyholders Protection Act 1975" by Financial Services and Markets Act 2000 (Consequential Amendments) Order 2002 (S.I. 2002/1555), {[art. 21](#)}; and in s. 165(1)(c) (as it has effect without the substitution by S.I. 1998/1506 (N.I. 10)) words 'widow, widower or surviving civil partner' substituted for 'widow or widower' (5.12.2005) by [The Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order \(Northern Ireland\) 2005 \(S.R. 2005/433\)](#), [art. 1\(3\)](#), [Sch. 1 para. 24\(1\)](#) (with [Sch. 1 para. 24\(2\)](#)); and in s. 165(7)(a) (as it has effect without the substitution by S.I. 1998/1506 (N.I. 10)) words "or appropriate scheme certificates" omitted (6.4.2012) by virtue of [The Pensions \(2008 No. 2 Act\) \(Abolition of Protected Rights\) \(Consequential Provisions\) Order \(Northern Ireland\) 2012 \(S.R. 2012/124\)](#), [arts. 1\(b\)](#), [4\(22\)](#)
- F2** S. 165(2)-(7) substituted for s. 165(2)-(4) (15.6.1999 for certain purposes and otherwise 5.7.1999) by [S.I. 1999/671](#), [art. 15\(2\)](#); [S.R. 1999/271](#), [art. 2](#), [Sch. Pts. I, II](#)
- F3** [S.I. 1986/1888 \(N.I. 18\)](#).
- F4** 1992 c. 9.
- F5** 1973 c. 38.

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- F6** Words in s. 165(3) omitted (6.4.2012) by virtue of [The Pensions \(2008 No. 2 Act\) \(Abolition of Protected Rights\) \(Consequential Provisions\) Order \(Northern Ireland\) 2012 \(S.R. 2012/124\)](#), arts. 1(b), [4\(21\)](#)
- F7** S. 165(5)(a)-(c) substituted for s. 165(a)(b) (11.11.1999) by [1999 c. 30, ss. 81, 89\(4\)\(d\)](#), [Sch. 11 para. 26\(a\)](#)
- F8** Words in s. 165(5) substituted (11.11.1999) by [1999 c. 30, ss. 81, 89\(4\)\(d\)](#), [Sch. 11 para. 26\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 165(1) modified (28.3.1997) by [S.R. 1997/192, art. 4\(2\)](#) (with art. 9)
S. 165(1): functions transferred (5.7.1999) by [S.I. 1999/671, art. 15\(1\)](#); [S.R. 1999/271, art. 2\(b\)](#), [Sch. Pt. II](#)

166 Questions arising in proceedings.

- (1) Where in any proceedings—
- (a) for an offence under this Act; ^{F9}...
- ^{F9}(b)
- [^{F10}any relevant decision as defined by section 165(3) is made by the Inland Revenue, the decision] shall be conclusive for the purpose of the proceedings.
- [^{F11}(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.]

Textual Amendments

- F9** S. 166(1)(b) and word omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), [Sch. 13 para. 40](#)
- F10** Words in s. 166(1) substituted (5.7.1999) by [S.I. 1999/671, art. 17, Sch. 6 para. 13\(2\)](#); [S.R. 1999/271, art. 2\(b\)](#), [Sch. Pt. II](#)
- F11** S. 166(2)-(4) substituted for s. 166(2)(3) (5.7.1999) by [S.I. 1999/671, art. 17, Sch. 6 para. 13\(3\)](#); [S.R. 1999/271, art. 2\(b\)](#), [Sch. Pt. II](#)

Modifications etc. (not altering text)

- C2** S. 166(1) modified (28.3.1997) by [S.R. 1997/192, art. 4\(2\)](#) (with art. 9)

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[^{F12}166A Reports by Inland Revenue.

- (1) The Inland Revenue shall prepare, either annually or at such times or intervals as may be prescribed, a report on the standards achieved by their officers in the making of decisions against which, by virtue of section 165(6), an appeal lies to an appeal tribunal constituted under Chapter I of Part II of the Social Security (Northern Ireland) Order 1998.
- (2) Any report under this section—
 - (a) may be included in any annual report by the Inland Revenue of which a copy is laid before each House of Parliament, or
 - (b) may be annexed to any report of the Secretary of State under section 81 of the Social Security Act 1998^{F13}.
- (3) A copy of every report under this section shall be laid before each House of Parliament unless the report is included in, or annexed to, a report of which a copy is so laid.]

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Textual Amendments

F12 S. 166A inserted (5.7.1999) by S.I. 1999/671, art. 17, **Sch. 6 para. 14**; S.R. 1999/271, art. 2(b), **Sch. Pt. II**

F13 1998 c. 14.

^{F14}167

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Textual Amendments

F14 S. 167 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 62, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**; s. 167(1)(b) also expressed to be repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

^{F15}168

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Textual Amendments

F15 S. 168 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, 168, Sch. 3 para. 62, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

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Changes and effects yet to be applied to :

- specified provision(s) amendment to savings in S.R. 2016/106 for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/162 art. 5](#)
- specified provision(s) savings for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/106 art. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to modify conferred by [S.I. 2005/255 \(N.I.\) art. 281\(3\)\(a\)\(i\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 21A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 9](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\)](#), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 21A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to [legislation.gov.uk](#). This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\)](#), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 10](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\)](#), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\)](#), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 42(1A)(1B) inserted by [2008 c. 13 \(N.I.\) s. 82\(2\)](#)
- s. 42(1A) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 7](#)
- s. 42A inserted by [2008 c. 13 \(N.I.\) s. 82\(3\)](#)
- s. 42A repealed by [2015 c. 5 \(N.I.\) Sch. 12 para. 79](#)
- s. 42A heading words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(b\)](#)
- s. 42A(1)(c) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(a\)](#)
- s. 67(1A) inserted by [2016 c. 1 \(N.I.\) s. 39\(2\)\(b\)](#)
- s. 78A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 2](#)
- s. 79(1A)-(1AC) substituted for s. 79(1A) by [2016 c. 1 \(N.I.\) Sch. 1 para. 3](#)
- s. 80-80F substituted for s. 80 by [2016 c. 1 \(N.I.\) Sch. 1 para. 4](#)
- s. 81A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 5](#)
- s. 82A82B inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 6](#)
- s. 90(2A)(a)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(a)(ix) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(b)(vi) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified

- purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(b)(vii) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
 - s. 97AI(7)(a)(x) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(a\)](#)
 - s. 97AI(7)(b)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(b\)](#)
 - s. 109(4)(4A) substituted for s. 109(4) by [2016 c. 1 \(N.I.\) s. 38\(5\)](#)
 - s. 141(4)(5) added by [S.I. 2005/255 \(N.I.\) art. 251](#)
 - s. 142(6A) inserted by [S.I. 2005/255 \(N.I.\) Sch. 10 para. 19\(b\)](#)
 - s. 170A inserted by [2008 c. 13 \(N.I.\) Sch. 9 para. 1](#)
 - s. 172(2)(b)(ii)-(ix) substituted for s. 172(2)(b)(ii) by [2008 c. 1 \(N.I.\) Sch. 4 para. 33](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 33 repealed immediately before the "abolition date" (see [2008 c. 1 \(N.I.\) s. 13](#)) by S.R. 2012/124, art. 7(2))
 - Sch. 2 para. A1 inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 8](#)
 - Sch. 2 para. 3A omitted by [2016 c. 1 \(N.I.\) Sch. 1 para. 9](#)