



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

General provisions as to determinations and appeals

166 Questions arising in proceedings.

(1) Where in any proceedings—

- (a) for an offence under this Act; or
- (b) involving any question as to the payment of a [^{F1}contributions equivalent] premium;

[^{F2}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.

[^{F3}(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.

Status: Point in time view as at 01/04/2002. This version of this provision has been superseded.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 166 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (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

- F1** Words in s. 166(1)(b) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 61**; S.R. 1997/192, **art. 2(b)**
- F2** 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**
- F3** 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**
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Modifications etc. (not altering text)

- C1** S. 166(1) modified (28.3.1997) by S.R. 1997/192, **art. 4(2)** (with art. 9)

Status:

Point in time view as at 01/04/2002. This version of this provision has been superseded.

Changes to legislation:

Pension Schemes (Northern Ireland) Act 1993, Section 166 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.