

SCHEDULE 3

Minor, consequential and supplemental provisions

Social Security Act 1998

- 160.** In section 24A (appeals dependent on issues falling to be decided by Inland Revenue)(**1**)—
- (a) in subsection (1) for “an appeal tribunal or Commissioner” substitute “the First-tier Tribunal or Upper Tribunal”; and
 - (b) in subsection (2)(c)(iii) for “appeal tribunal or Commissioner” substitute “First-tier Tribunal or Upper Tribunal”.

(1) Section 24A was inserted by paragraph 33 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c.2).