
STATUTORY INSTRUMENTS

1998 No. 1506

The Social Security (Northern Ireland) Order 1998

PART II

DECISIONS AND APPEALS

CHAPTER II

SOCIAL SECURITY DECISIONS AND APPEALS

[^{F1}References of issues by the Department to Inland Revenue]

Reference of issues by the Department to Inland Revenue

11A ^{F1}.—(1) Regulations may make provision requiring the Department, where on consideration of any claim or other matter it is of the opinion that there arises any issues which under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.

(2) Regulations under this Article may#

- (a) provide for the Inland Revenue to give the Department a preliminary opinion on any issue referred to them,
- (b) Specify the circumstances in which an officer of the Inland Revenue is to make a decision under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 on a reference by the department,
- (c) enable or require the Department, in specified circumstances, to deal with any other issue arising on consideration of the claim or other matter pending the decision on the referred issue, and
- (d) require the Department to decide the claim or other matter in accordance with the decision of an officer of the Inland Revenue on the issue referred to them, or in accordance with any determination of the tax appeal Commissioners made on appeal from their decision.

F1 prosp. in pt. certain functions transf. by 2002 c. 21

Status:

Point in time view as at 01/01/2006. This version of this provision has been superseded.

Changes to legislation:

The Social Security (Northern Ireland) Order 1998, Section 11A is up to date with all changes known to be in force on or before 11 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.