



# Social Security Act 1975

## 1975 CHAPTER 14

### PART IV

#### GENERAL PROVISIONS AS TO OPERATION AND ADMINISTRATION OF THIS ACT

##### *Enforcement*

#### **148 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 contributions under Part I (other than a Class 4 contribution recoverable by the Inland Revenue); or
  - (c) for the recovery of any sums due to the Secretary of State or the National Insurance Fund,any such question arises as is mentioned in section 93(1) of this Act, the decision of the Secretary of State shall be conclusive for the purposes of the proceedings.
- (2) If a decision of any such question is necessary for the determination of proceedings, and the decision of the Secretary of State has not been obtained or a question has been raised with a view to a review of the decision obtained, the question shall be referred to the Secretary of State for determination or review in accordance (subject to any necessary modifications) with Part III of this Act.
- (3) Subsection (1) above does not apply if an appeal under section 94 is pending, or the time for appealing has not expired, or a question has been raised with a view to a review of the Secretary of State's decision; and the court dealing with the case shall adjourn the proceedings until such time as a final decision on the question has been obtained.