
Status: Point in time view as at 15/06/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 20 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)



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.

[It shall be for an officer of the Inland Revenue—

- ^{F2}(2) (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Social Security (Consequential Provisions) (Northern Ireland) Act 1992 ^{F4} (continuing in force of certain enactments repealed by the Social Security Act 1973 ^{F5}).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 or 50.

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

Status: Point in time view as at 15/06/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 20 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)

- (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—
- (a) 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
 - (b) generally with respect to such applications, revisions under Article 10 and decisions under Article 11;
- but may not prevent such a revision or decision 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 certain purposes otherwise *prosp.*) 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. 1**
- 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.

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; or
 - (b) involving any question as to the payment of a [^{F6}contributions equivalent] premium;

Status: Point in time view as at 15/06/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 20 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)

any such question arises as is mentioned in section 165(1)(a), (b)(i) or (c), the decision of the Department shall be conclusive for the purpose of the proceedings.

(2) If—

- (a) a decision of any such question is necessary for the determination of the proceedings; and
- (b) the decision of the Department 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 Department for determination or review in accordance (subject to any necessary modifications) with sections 15 to 17 of the ^{M1}Social Security Administration (Northern Ireland) Act 1992.

(3) Subsection (1) does not apply if—

- (a) an appeal under section 16 of that Act is pending; or
- (b) the time for appealing has not expired; or
- (c) a question has been raised with a view to a review of the Department's decision under section 17 of that Act,

and the court dealing with the case shall adjourn the proceedings until such time as a final decision on the question has been obtained.

Textual Amendments

F6 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)

Modifications etc. (not altering text)

C2 S. 166(1) modified (28.3.1997) by S.R. 1997/192, art. 4(2) (with art. 9)

Marginal Citations

M1 1992 c. 8.

VALID FROM 05/07/1999

[^{F7}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 ^{F8}.

Status: Point in time view as at 15/06/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 20 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)

(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.]

Textual Amendments
F7 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**
F8 1998 c. 14.

^{F9}167

Textual Amendments
F9 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)**

^{F10}168

Textual Amendments
F10 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)**

Status:

Point in time view as at 15/06/1999. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General provisions as to determinations and appeals is up to date with all changes known to be in force on or before 20 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.