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*Status: Point in time view as at 22/03/2001.*

*Changes to legislation: Social Security Act 1998, Cross Heading: Appeals dependent on issues falling to be decided by Inland Revenue is up to date with all changes known to be in force on or before 02 August 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)*

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# Social Security Act 1998

## 1998 CHAPTER 14

### PART I

#### DECISIONS AND APPEALS

### CHAPTER II

#### SOCIAL SECURITY DECISIONS AND APPEALS

*[<sup>F1</sup> Appeals dependent on issues falling to be decided by Inland Revenue*

#### Textual Amendments

- F1** S. 24A and cross-heading inserted (14.6.1999 for specified purposes, 5.7.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 33](#) (with Sch. 8); S.I. 1999/1662, art 2, Sch. (with art. 4)

#### **24A Appeals dependent on issues falling to be decided by Inland Revenue.**

- (1) Regulations may make provision for an appeal tribunal or Commissioner, where on any appeal there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by the Inland Revenue, to require the Secretary of State to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
  - (a) provide for the appeal to be referred to the Secretary of State pending the decision by an officer of the Inland Revenue,
  - (b) enable or require the Secretary of State, in specified circumstances, to deal with any other issue arising on the appeal pending the decision on the referred issue, and

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- (c) enable the Secretary of State, on receiving the decision of an officer of the Inland Revenue, or any determination of the tax appeal Commissioners made on an appeal from his decision—
  - (i) to revise his decision,
  - (ii) to make a decision superseding his decision, or
  - (iii) to refer the appeal to the appeal tribunal or Commissioner for determination.]

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