



# Social Security Act 1998

## 1998 CHAPTER 14

### PART I

#### DECISIONS AND APPEALS

### CHAPTER II

#### SOCIAL SECURITY DECISIONS AND APPEALS

#### *Decisions*

*[<sup>F1</sup>Reference of issues by Secretary of State to Inland Revenue*

#### **[<sup>F1</sup>10A Reference of issues by Secretary of State to Inland Revenue.**

- (1) Regulations may make provision requiring the Secretary of State, where on consideration of any claim or other matter he is of the opinion that there arises any issue which under section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 falls to be decided by an officer of the Inland Revenue, to refer the issue to the Inland Revenue.
- (2) Regulations under this section may—
  - (a) provide for the Inland Revenue to give the Secretary of State 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 section 8 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 on a reference by the Secretary of State,
  - (c) enable or require the Secretary of State, 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 Secretary of State to decide the claim or other matter in accordance with the decision of an officer of the Inland Revenue on the issue

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*Status: Point in time view as at 01/10/2006. This version of this provision has been superseded.*

*Changes to legislation: Social Security Act 1998, Section 10A is up to date with all changes known to be in force on or before 01 September 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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referred to them, or in accordance with any determination of the tax appeal Commissioners made on appeal from their decision.]

**Textual Amendments**

- F1** S. 10A 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. 24](#) (with [Sch. 8](#)); S.I. 1999/1662, art 2, [Sch.](#) (with art. 4)

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