

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PROSPECTIVE

SCHEDULE 4

ENFORCEMENT

The Administration Act

10.—(1) Section 115C of that Act (appeals in relation to personal liability notices) is amended as follows.

(2) For any reference to the Department there is substituted a reference to the Inland Revenue.

(3) In subsection (2), for “an appeal tribunal” there is substituted “the Special Commissioners”.

(4) In subsection (5), for the words from “appeal tribunal” to “its” there is substituted “Special Commissioners shall either dismiss the appeal or remit the case to the Inland Revenue, with any recommendations the Special Commissioners see fit to make, for the Inland Revenue to consider whether to vary their”.

(5) In subsection (6), the definitions of “appeal tribunal” and “revise” are omitted and at the end there is inserted—

““the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts;

“vary” means vary under regulations made under Article 9 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.”.

Commencement Information

II Sch. 4 para. 10 not in force at made date, see [art. 1](#)

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Changes and effects yet to be applied to :

- [Sch.1. para.22 rev. in pt. by 2000 c. 19 s.85 Sch.9. Pt.VIII\(2\) Note 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order modified by [S.I. 2015/828 art. 2\(b\)](#)
- Order modified by [S.I. 2019/622 art. 3](#)
- Order modified by [S.I. 2020/1597 art. 2\(1\)\(4\)Sch.](#)
- Order modified by [S.I. 2024/149 art. 2](#)
- Act trans. of functions (GB) by [1999 c. 30 s 81, Sch.11, para.35](#)
- Act trans. of functions (NI) by [1999 c. 30 s.81Sch.11 para. 36](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [art. 7\(1\)\(ea\)\(eb\) inserted by 2014 c. 7 s. 6\(2\)](#)
- [art. 7\(1\)\(fa\) words substituted by 2015 c. 1 \(N.I.\) Sch. 1 para. 5\(2\)\(a\)\(i\)](#)
- [art. 7\(1\)\(fa\) words substituted by 2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 1 para. 26\(2\)\(a\)](#)
- [art. 7\(1\)\(fa\) words substituted by S.I. 2006/1947 \(N.I.\) Sch. 1 para. 43\(2\)\(a\)](#)
- [art. 7\(1\)\(ga\) words substituted by 2015 c. 1 \(N.I.\) Sch. 1 para. 5\(2\)\(a\)\(iv\)](#)
- [art. 7\(1\)\(ga\) words substituted by 2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 1 para. 26\(2\)\(d\)](#)
- [art. 7\(1\)\(ga\) words substituted by S.I. 2006/1947 \(N.I.\) Sch. 1 para. 43\(2\)\(b\)](#)
- [art. 7\(1A\) inserted by 2015 c. 5 Sch. 1 para. 29](#)
- [art. 13\(4\) words substituted by 2015 c. 1 \(N.I.\) Sch. 1 para. 5\(4\)\(b\)](#)
- [art. 13\(4\) words substituted by 2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 1 para. 28](#)
- [art. 13\(4\) words substituted by S.I. 2006/1947 \(N.I.\) Sch. 1 para. 45](#)

Commencement Orders yet to be applied to the The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

Commencement Orders bringing legislation that affects this Instrument into force:

- [S.R. 2012/115 art. 2 commences \(2008 c. 1 \(N.I.\)\)](#)
- [S.R. 2012/119 art. 2 commences \(2008 c. 13 \(N.I.\)\)](#)
- [S.R. 2015/86 art. 3-5 commences \(2015 c. 1 \(N.I.\)\)](#)