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STATUTORY INSTRUMENTS

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**1999 No. 991**

**The Social Security and Child Support  
(Decisions and Appeals) Regulations 1999**

**PART V**

**APPEAL TRIBUNALS FOR SOCIAL SECURITY CONTRACTING  
OUT OF PENSIONS VACCINE DAMAGE AND CHILD SUPPORT**

**CHAPTER II**

**PROCEDURE IN CONNECTION WITH  
DETERMINATION OF APPEALS AND REFERRALS**

**[<sup>F1</sup> Appeals raising issues for decision by officers of Inland Revenue**

**38A.**—(1) Where [<sup>F2</sup> a person has appealed to [<sup>F3</sup> the First-tier Tribunal and it appears to the First-tier Tribunal, ] , ] that an issue arises which, by virtue of section 8 of the Transfer Act, falls to be decided by an officer of the Board, that tribunal <sup>F4</sup> ... shall—

- (a) refer the appeal to the Secretary of State pending the decision of that issue by an officer of the Board; and
- (b) require the Secretary of State to refer that issue to the Board;

and the Secretary of State shall refer that issue accordingly.

(2) Pending the final decision of any issue which has been referred to the Board in accordance with paragraph (1) above, the Secretary of State may revise the decision under appeal, or make a further decision superseding that decision, in accordance with his determination of any issue other than one which has been so referred.

(3) On receipt by the Secretary of State of the final decision of an issue which has been referred in accordance with paragraph (1) above, he shall consider whether the decision under appeal ought to be revised under section 9 or superseded under section 10, and—

- (a) if so, revise it or, as the case may be, make a further decision which supersedes it; or
- (b) if not, forward the appeal to the [<sup>F5</sup>First-tier Tribunal] which shall determine the appeal in accordance with the final decision of the issue so referred.

(4) In paragraphs (2) and (3) above, “final decision” has the same meaning as in regulation 11A(3) and (4).]

**Textual Amendments**

- F1** Reg. 38A inserted (5.7.1999) by [The Social Security and Child Support \(Decisions and Appeals\) Amendment \(No. 3\) Regulations 1999 \(S.I. 1999/1670\)](#) , regs. 1(1) , **2(4)**
- F2** Words in reg. 38A(1) substituted (20.5.2002) by [Social Security and Child Support \(Decisions and Appeals\) \(Miscellaneous Amendments\) Regulations 2002 \(S.I. 2002/1379\)](#) , regs. 1(1) , **12(a)**

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**Changes to legislation:** *There are currently no known outstanding effects for the The Social Security and Child Support (Decisions and Appeals) Regulations 1999, Section 38A. (See end of Document for details)*

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- F3** Words in reg. 38A(1) substituted (3.11.2008) by Tribunals, Courts and Enforcement Act 2007 (Transitional and Consequential Provisions) Order 2008 (S.I. 2008/2683) , art. 1 , **Sch. 1 para. 125(a)(i)**
- F4** Words in reg. 38A(1) omitted (3.11.2008) by virtue of Tribunals, Courts and Enforcement Act 2007 (Transitional and Consequential Provisions) Order 2008 (S.I. 2008/2683) , art. 1 , **Sch. 1 para. 125(a)(ii)**
- F5** Words in reg. 38A(3)(b) substituted (3.11.2008) by Tribunals, Courts and Enforcement Act 2007 (Transitional and Consequential Provisions) Order 2008 (S.I. 2008/2683) , art. 1 , **Sch. 1 para. 125(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security and Child Support (Decisions and Appeals) Regulations 1999, Section 38A.