
STATUTORY INSTRUMENTS

2009 No. 1377

The National Insurance Contribution
Credits (Transfer of Functions) Order 2009

Decisions and appeals

4.—(1) In the application of the provisions listed in article 3(2) to a decision to which article 2 applies, any reference to the Secretary of State (other than in a reference to a decision of the Secretary of State under section 8(1)) is to have effect as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) Paragraph (1) does not apply to references contained in sections 21 to 23.