

**5 Offshore employers in default: decisions to give notice and appeals etc**

- (1) In section 8 of the Social Security Contributions (Transfer of Functions, etc) Act 1999 (decisions by officers of HMRC), in subsection (1), after paragraph (m) insert—
  - “(n) to decide any question as to the giving or content of a notice under section 7A of the Social Security Contributions and Benefits Act 1992 (secondary contributors: certain offshore employers in default etc).”
- (2) In section 11 of that Act (appeals against decisions of HMRC), after subsection (2) insert—
  - “(2A) Subsection (2)(a) does not give an employee a right to appeal to the tribunal in respect of a decision under section 8(1)(n).”
- (3) In article 7 of the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671) (decisions by officers of HMRC), in paragraph (1), after sub-paragraph (m) insert—
  - “(n) to decide any question as to the giving or content of a notice under section 7A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (secondary contributors: certain offshore employers in default etc).”
- (4) In article 10 of that Order (appeals against decisions of HMRC), after paragraph (2) insert—
  - “(2A) Paragraph (2)(a) does not give an employee a right to appeal to the tribunal in respect of a decision under Article 7(1)(n).”
- (5) The amendments made by this section come into force on 6 April 2014.