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STATUTORY INSTRUMENTS

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**1999 No. 1027**

**SOCIAL SECURITY**

**The Social Security Contributions  
(Decisions and Appeals) Regulations 1999**

<i>Made</i>	- - - -	<i>30th March 1999</i>
<i>Laid before Parliament</i>		<i>30th March 1999</i>
<i>Coming into force</i>		<i>1st April 1999</i>

**THE SOCIAL SECURITY CONTRIBUTIONS  
(DECISIONS AND APPEALS) REGULATIONS 1999**

PART I

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Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security Contributions (Decisions and Appeals) Regulations 1999. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 3(3) words inserted by [S.I. 2015/174 reg. 2\(b\)](#)
- reg. 3(3) words inserted by [S.I. 2020/238 reg. 2\(2\)](#)
- reg. 3(3) words omitted by [S.I. 2009/56 Sch. 2 para. 60](#)
- reg. 3(3) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(a\)](#)
- reg. 3(3) words substituted by [S.I. 2010/2451 reg. 2](#)
- reg. 3(3) words substituted by [S.I. 2015/174 reg. 2\(a\)](#)
- reg. 4(1)(a) words inserted by [S.I. 2015/174 reg. 2\(b\)](#)
- reg. 4(1)(a) words inserted by [S.I. 2020/238 reg. 2\(2\)](#)
- reg. 4(1)(a) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(b\)](#)
- reg. 4(1)(a) words substituted by [S.I. 2010/2451 reg. 2](#)
- reg. 4(1)(a) words substituted by [S.I. 2015/174 reg. 2\(a\)](#)
- reg. 5(4) words substituted by [S.I. 2009/56 Sch. 2 para. 61](#)
- reg. 7 substituted by [S.I. 2009/56 Sch. 2 para. 62](#)
- reg. 8(1) substituted by [S.I. 2001/4023 reg. 3](#)
- reg. 8(4)(a) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(c\)](#)
- reg. 9 word substituted by [S.I. 2009/56 Sch. 2 para. 64](#)
- reg. 10 word substituted by [S.I. 2009/56 Sch. 2 para. 65\(5\)](#)
- reg. 10 words inserted by [S.I. 2009/56 Sch. 2 para. 65\(4\)](#)
- reg. 10 words omitted by [S.I. 2009/56 Sch. 2 para. 65\(3\)](#)
- reg. 10 heading words substituted by [S.I. 2009/56 Sch. 2 para. 65\(2\)](#)
- reg. 11(1) word substituted by [S.I. 2009/56 Sch. 2 para. 66](#)
- reg. 11(5) word substituted by [S.I. 2009/56 Sch. 2 para. 66](#)
- reg. 11(7) words inserted by [S.I. 2015/174 reg. 2\(b\)](#)
- reg. 11(7) words inserted by [S.I. 2020/238 reg. 2\(2\)](#)
- reg. 11(7) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(d\)](#)
- reg. 11(7) words substituted by [S.I. 2015/174 reg. 2\(a\)](#)
- reg. 12 substituted by [S.I. 2009/56 Sch. 2 para. 67](#)
- reg. 12(2)(a) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(e\)](#)
- reg. 12(2)(b) words inserted by [S.I. 2015/174 reg. 2\(b\)](#)
- reg. 12(2)(b) words inserted by [S.I. 2020/238 reg. 2\(2\)](#)
- reg. 12(2)(b) words substituted by [S.I. 2010/2451 reg. 2](#)
- reg. 12(2)(b) words substituted by [S.I. 2015/174 reg. 2\(a\)](#)
- reg. 12(3) inserted by [S.I. 2015/521 reg. 2](#)
- reg. 12(3)(b) words substituted by [S.I. 2002/3120 reg. 3\(1\)reg. 3\(2\)\(e\)](#)
- 11(7) words substituted by [S.I. 2010/2451 reg. 2](#)

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

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

- reg. 88A omitted by [S.I. 2009/56 Sch. 2 para. 63](#)
- reg. 8A inserted by [S.I. 2001/4023 reg. 4](#)