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STATUTORY INSTRUMENTS

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**1999 No. 671**

**The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999**

**PART III**

**DECISIONS AND APPEALS**

**Regulations with respect to appeals**

**12.**—(1) The Board may, by regulations made with the concurrence of the Lord Chancellor, make provision with respect to appeals to the tax appeal Commissioners under this Part.

(2) Regulations under paragraph (1) of this Article may, in particular—

(a) make provision with respect to any of the matters dealt with in the following provisions of the Taxes Management Act 1970—

(i) section 44 and Schedule 3 (assigning proceedings to General Commissioners),

(ii) sections 48 to 54 (appeals to the tax appeal Commissioners under the Taxes Acts), and

(iii) sections 56 and 56A(1) (appeals from their decisions), or

(b) provide for any of those provisions of that Act to apply, with such modifications as may be specified in the regulations, in relation to an appeal to the tax appeal Commissioners under this Part.

(3) In sections 56B and 56C(2) of the Taxes Management Act 1970 (power of Lord Chancellor to make regulations about the practice and procedure to be followed in connection with appeals to the tax appeal Commissioners under the Taxes Acts), any reference to an appeal includes a reference to an appeal to the tax appeal Commissioners under this Part.

(4) Any regulations under section 56B of the Taxes Management Act 1970 which are in force immediately before the commencement of paragraph (3) of this Article shall apply in relation to appeals to the tax appeal Commissioners under this Part, subject to any necessary modifications, as they apply in relation to appeals to those Commissioners under the Taxes Acts.

(5) In this Article “the Taxes Acts” has the same meaning as in the Taxes Management Act 1970.

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(1) Section 56A was substituted by paragraph 11 of Schedule 1 to S.I.1994/1813.

(2) Sections 56B and 56C were inserted by paragraph 4 of Schedule 16 to the Finance Act (No. 2) Act 1992 and section 56B was amended by section 254 of the Finance Act 1994 (c. 9).