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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Revenue and Customs Appeals Order 2009**

**Amendment of the Social Security Contributions (Decisions and Appeals) Regulations 1999**

**6.** For regulation 12 of the Social Security Contributions (Decisions and Appeals) Regulations 1999(1) substitute—

**“Appeals from the tribunal**

**12.—**(1) Section 56 of the Management Act (payment of tax where there is a further appeal) shall apply to appeals from the tribunal under Part II of the Transfer Act and Part III of the Transfer Order.

(2) For the purposes of sections 11(2) and 13(2) of the Tribunals, Courts and Enforcement Act 2007(2) a party to the case includes—

- (a) the appellant and HMRC;
- (b) in the case of an appeal against a decision relating to a person’s entitlement to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, the employee or employer concerned; and
- (c) in any other case, any other person named in the decision.”.

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(1) S.I.1999/1027. Regulation 12 was also amended by S.I. 2009/56.  
(2) 2007 c. 15.