

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 1999, contain provisions concerning decisions (including rights of appeal against decisions) and appeals against decisions in relation to social security contributions and entitlements to statutory sick pay and statutory maternity pay which, on or after that date, are for officers of the Commissioners of Inland Revenue (“the Board”) to make by virtue of the provisions of the Social Security (Transfer of Functions, etc.) Act 1999 and the Social Security (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

Part I of the Regulations is introductory, Part II contains provisions about decisions (including rights of appeal against decisions), and Part III, which is made with the concurrence of the Lord Chancellor and the Lord Advocate, contains provisions about appeals against decisions.

Regulation 1 provides for citation and commencement and regulation 2 contains definitions.

Regulation 3 contains general provisions about the making of decisions by officers of the Board and for rights of appeal against decisions (other than decisions in relation to statutory sick pay and statutory maternity pay) by persons named in them.

Regulation 4 provides for notices of decisions in relation to statutory sick pay and statutory maternity pay to be given to the employee and employer concerned and, in all other cases, to every person named in them and for the manner of service of notices of decisions.

Regulations 5 and 6 provide respectively for the circumstances in which decisions may be varied by officers of the Board and in which decisions may be made which supersede earlier decisions.

Regulation 7 provides rules for the assignment of appeals against decisions to divisions of General Commissioners and regulation 8 provides the rules which are to apply when there is more than one appeal against the same decision.

Regulation 9 modifies the application of section 49 of the Taxes Management Act 1970 (appeals brought out of time) in relation to appeals against decisions.

Regulation 10 provides for the determination of appeals by tax appeal Commissioners and regulation 11 provides for the settling of appeals by agreement.

Regulation 12 modifies the application of sections 56 and 56A of the Taxes Management Act 1970 in relation to appeals against decisions.

**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 :**

- regs 34 am by [S.I. 2010/2451 reg 2](#)
- reg 3 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(a\)](#)
- 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. 2015/174 reg. 2\(a\)](#)
- reg 4 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(b\)](#)
- 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. 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 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(c\)](#)
- reg. 8(1) substituted by [S.I. 2001/4023 reg. 3](#)
- 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\(2\)](#)
- regs 1112 am by [S.I. 2010/2451 reg 2](#)
- reg 11 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(d\)](#)
- 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. 2015/174 reg. 2\(a\)](#)
- reg 12 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(e\)](#)
- reg. 12 substituted by [S.I. 2009/56 Sch. 2 para. 67](#)
- 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. 2015/174 reg. 2\(a\)](#)
- reg. 12(3) inserted by [S.I. 2015/521 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](#)