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## STATUTORY INSTRUMENTS

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# 1999 No. 1027

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

### PART I INTRODUCTORY

#### Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Decisions and Appeals) Regulations 1999 and shall come into force on 1st April 1999.

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#### Commencement Information

**I1** Reg. 1 in force at 1.4.1999, see [reg. 1](#)

#### Interpretation

2. In these Regulations unless the context otherwise requires—
- “the Board” means the Commissioners of Inland Revenue;
  - “the Management Act” means the Taxes Management Act 1970<sup>(1)</sup>;
  - “notice” means notice in writing and “notify” and “notification” shall be construed accordingly;
  - “the Transfer Act” means the Social Security Contributions (Transfer of Functions, etc.) Act 1999;
  - “the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

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#### Commencement Information

**I2** Reg. 2 in force at 1.4.1999, see [reg. 1](#)

**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 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](#)