
STATUTORY INSTRUMENTS

1999 No. 1027

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

PART III

APPEALS

Settling of appeals by agreement

11.—(1) Subject to the provisions of this regulation, where before an appeal is determined by the tax appeal Commissioners, an officer of the Board and every person who has appealed against the decision come to an agreement, whether in writing or otherwise, that the decision under appeal should be treated as upheld without variation, as varied in a particular manner or as superseded by a further decision, the like consequences ensue for all purposes as would have ensued if, at the time when the agreement was come to, the officer of the Board had made a decision in the same terms as the decision under appeal, had varied the decision in that manner or had made a decision superseding the decision under appeal in the same terms as that further decision, as the case may be.

(2) Where an agreement is come to in the manner described in paragraph (1) the appeals of all persons who have appealed against the decision lapse.

(3) Notice of the agreement must be given by the officer of the Board to the persons named in the decision who have not appealed against it.

(4) Where an agreement is not in writing—

(a) the preceding provisions of this regulation do not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice given by the officer of the Board to the appellant and any other person who has appealed against the decision or by the appellant or any other person who has appealed against the decision to the officer of the Board; and

(b) the references in those provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the notice of confirmation.

(5) Where before an appeal is determined by the tax appeal Commissioners—

(a) a person who has appealed against a decision notifies the officer of the Board and every other person named in the decision, whether orally or in writing, that he does not wish to proceed with the appeal, and

(b) thirty days have elapsed since the giving of the notification without the officer of the Board or any other person named in the decision giving notice to the appellant and any other person named in the decision or the officer of the Board, as the case may be, indicating that he is unwilling that the appeal should be treated as withdrawn, the preceding provisions of this regulation have effect as if, at the date of the appellant's notification, the appellant and the officer of the Board and every other person named in the decision had come to an agreement, orally or in writing, as the case may be, that the decision under appeal should be upheld without variation.

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. (See end of Document for details) View outstanding changes*

(6) The references in this regulation to an agreement being come to with an appellant and other persons named in the decision and the giving of notice or notification to or by an appellant or any other person named in the decision include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant or any of the other persons named in the decision in relation to the appeal.

(7) In this regulation “any other person named in the decision” includes, in the case of a decision relating to a person’s entitlement to statutory sick pay or statutory maternity pay, the employee and the employer concerned.

Commencement Information

11 Reg. 11 in force at 1.4.1999, see [reg. 1](#)

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Changes and effects yet to be applied to :

- 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\(a\)](#)

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](#)