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## STATUTORY INSTRUMENTS

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# 1999 No. 1027

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

### PART II

### DECISIONS

#### Variation of decision

**5.**—(1) An officer of the Board may vary a decision under section 8 of the Transfer Act or Article 7 of the Transfer Order if he has reason to believe that it was incorrect at the time that it was made.

(2) Notice of a variation of a decision must be given to the same persons and in the same manner as notice of the decision was given.

(3) A variation of a decision may state that it has effect for any period in respect of which the decision could have had effect, if the reason for the variation had been known to the person making the decision at the time that it was made.

(4) A decision which is under appeal may be varied at any time before the tax appeal Commissioners determine the appeal.

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#### Commencement Information

**II** Reg. 5 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 :**

- reg. 5(4) words substituted by [S.I. 2009/56 Sch. 2 para. 61](#)

**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](#)