
STATUTORY INSTRUMENTS

1999 No. 1027

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

PART II

DECISIONS

Decision superseding earlier decision

6.—(1) An officer of the Board may make a decision superseding an earlier decision, whether as originally made or as varied in accordance with regulation 5, which has become inappropriate for any reason.

(2) A decision superseding an earlier decision which is made in these circumstances has effect from the date of the change in circumstances which rendered the earlier decision inappropriate and the earlier decision ceases to have effect as soon as the superseding decision has effect.

Commencement Information

11 Reg. 6 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 :

- 11(7) words substituted by [S.I. 2010/2451 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](#)