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STATUTORY INSTRUMENTS

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**1999 No. 1027**

The Social Security Contributions  
(Decisions and Appeals) Regulations 1999

*Nick Montagu*  
*S C T Matheson*  
Two of the Commissioners of Inland Revenue

We concur in Part III of these Regulations

*Lord Irvine of Lairg*  
Lord Chancellor

*Lord Hardie*  
Lord Advocate

**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](#)