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STATUTORY INSTRUMENTS

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**2001 No. 4023**

**The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2001**

**Amendments to the Social Security Contributions (Decisions and Appeals) Regulations 1999**

**4.** After regulation 8 insert—

**“Transfer of proceedings to the Special Commissioners etc.**

**8A.**—(1) Subsections (2), (3), (3A), (4) and (5) of section 44(1) of the Management Act apply to appeals to the tax appeal Commissioners under Part II of the Transfer Act and Part III of the Transfer Order as they apply to proceedings relating to income tax with the modifications specified in this regulation.

(2) In those subsections “the Taxes Acts” includes Part II of the Transfer Act and Part III of the Transfer Order.

(3) In the said subsection (2) for “the said rules” substitute “the rules relating to the assignment of appeals given in the Social Security Contributions (Decisions and Appeals) Regulations 1999”.

(4) In the said subsection (4) after “this section” insert “or the Social Security Contributions (Decisions and Appeals) Regulations 1999”.

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(1) Section 44(2) was substituted by section 133(2) of the Finance Act 1988 (c. 39) and amended by Part V(12) of Schedule 41 to the Finance Act 1996 (c. 8). Section 44(3A) was inserted by paragraph 5 of Schedule 22 to the Finance Act 1984 (c. 43). Section 44(5) was amended by paragraph 3 of Schedule 1 to the General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I.1994/1813).