

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Social Security Contributions (Decisions and Appeals) Regulations 1999

65.—(1) Regulation 10 (determination of appeals by tax appeal commissioners) is amended as follows.

(2) In the heading for “tax appeal Commissioners” substitute “the tribunal”.

(3) Omit “to the tax appeal Commissioners”.

(4) After “Order” insert “that is notified to the tribunal”.

(5) For “majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation or by other evidence,” substitute “tribunal”.