
STATUTORY INSTRUMENTS

2015 No. 521

**The Social Security Contributions
(Amendments in Consequence of Part 4 of
the Finance Act 2014) Regulations 2015**

Amendment of the Social Security Contributions (Decisions and Appeals) Regulations 1999

2. After regulation 12(2) of the Social Security Contributions (Decisions and Appeals) Regulations 1999⁽¹⁾ (appeals from the tribunal), insert—

“(3) The reference to section 56 of the Taxes Management Act 1970⁽²⁾ in this regulation includes a reference to that section as amended by section 225(1) of the Finance Act 2014⁽³⁾ (protection of the revenue pending further appeals).”.

⁽¹⁾ S.I. 1999/1027; relevantly amending instruments are S.I. 2009/777, 2010/2451 and 2015/174.

⁽²⁾ 1970 c. 9. Section 56 was substituted by S.I. 2009/56 and amended by section 225(1) of the Finance Act 2014 (c. 26).

⁽³⁾ 2014 c. 26.