



# Social Security Contributions (Transfer of Functions, etc.) Act 1999

## 1999 CHAPTER 2

### PART II

#### DECISIONS AND APPEALS

#### 11 Appeals against decisions of Board

- (1) This section applies to any decision of an officer of the Board under section 8 of this Act or under regulations made by virtue of section 10(1)(b) or (c) of this Act (whether as originally made or as varied under regulations made by virtue of section 10(1)(a) of this Act).
- (2) In the case of a decision to which this section applies—
  - (a) if it relates to a person's entitlement to statutory sick pay or statutory maternity pay, the employee and employer concerned shall each have a right to appeal to the tax appeal Commissioners, and
  - (b) in any other case, the person in respect of whom the decision is made and such other person as may be prescribed shall have a right to appeal to the tax appeal Commissioners.
- (3) In subsection (2)(b) above "prescribed" means prescribed by the Board by regulations.
- (4) This section has effect subject to section 121D of the Social Security Administration Act 1992 (appeals in relation to personal liability notices).