



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

1999 CHAPTER 2

PART II

DECISIONS AND APPEALS

12 Exercise of right of appeal

- (1) Any appeal against a decision must be brought by a notice of appeal in writing given within 30 days after the date on which notice of the decision was issued.
- (2) The notice of appeal shall be given to the officer of the Board by whom notice of the decision was given.
- (3) The notice of appeal shall specify the grounds of appeal, but on the hearing of the appeal the tax appeal Commissioners may allow the appellant to put forward any ground not specified in the notice, and take it into consideration if satisfied that the omission was not wilful or unreasonable.
- (4) Subject to section 121D of the Social Security Administration Act 1992 (which provides for an appeal against a decision under that section to be heard by the Special Commissioners) and to regulations under section 46A of the Taxes Management Act 1970 (regulations about jurisdiction), any appeal under this section shall be heard by the General Commissioners, except that the appellant may elect in accordance with section 46(1) of the Taxes Management Act 1970 to bring the appeal before the Special Commissioners instead of the General Commissioners.
- (5) Subsections (5A) to (5E) of section 31 of the Taxes Management Act 1970 (which relate to an election to bring proceedings before the Special Commissioners) shall have effect in relation to an election under subsection (4) above as they have effect in relation to an election under subsection (4) of that section.