
STATUTORY INSTRUMENTS

1999 No. 1027

**The Social Security Contributions
(Decisions and Appeals) Regulations 1999**

**PART I
INTRODUCTORY**

Citation and commencement

1. These Regulations may be cited as the Social Security Contributions (Decisions and Appeals) Regulations 1999 and shall come into force on 1st April 1999.

Interpretation

2. In these Regulations unless the context otherwise requires—
- “the Board” means the Commissioners of Inland Revenue;
 - “the Management Act” means the Taxes Management Act 1970⁽¹⁾;
 - “notice” means notice in writing and “notify” and “notification” shall be construed accordingly;
 - “the Transfer Act” means the Social Security Contributions (Transfer of Functions, etc.) Act 1999;
 - “the Transfer Order” means the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.