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STATUTORY INSTRUMENTS

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**1999 No. 1027**

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

**PART II**

**DECISIONS**

**Decisions—general**

**3.—(1)** A decision which, by virtue of section 8 of the Transfer Act or Article 7 of the Transfer Order, falls to be made by an officer of the Board under or in connection with the Social Security Contributions and Benefits Act 1992<sup>(1)</sup>, the Social Security Administration Act 1992<sup>(2)</sup>, the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(3)</sup>, the Social Security Administration (Northern Ireland) Act 1992<sup>(4)</sup>, the Jobseekers Act 1995<sup>(5)</sup> or the Jobseekers (Northern Ireland) Order 1995<sup>(6)</sup>—

- (a) must be made to the best of his information and belief, and
- (b) must state the name of every person in respect of whom it is made and—
  - (i) the date from which it has effect, or
  - (ii) the period for which it has effect.

(2) Where an officer of the Board has resolved to make a decision of a kind referred to in paragraph (1), he may entrust to some other officer of the Board responsibility for completing the procedure for making the decision, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the decision on any person named in it.

(3) In the case of a decision to which section 11 of the Transfer Act or Article 10 of the Transfer Order applies, other than one which relates to a person's entitlement to statutory sick pay or statutory maternity pay, each person who is named in the decision has a right to appeal to the tax appeal Commissioners.

**Notice of decision**

**4.—(1)** Notice of a decision by an officer of the Board referred to in regulation 3(1) must be given—

- (a) in the case of a decision relating to a person's entitlement to statutory sick pay or statutory maternity pay, to the employee and employer concerned, and
- (b) in any other case, to every person named in the decision.

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(1) 1992 c. 4.  
(2) 1992 c. 5.  
(3) 1992 c. 7.  
(4) 1992 c. 8.  
(5) 1995 c. 18.  
(6) S.I.1995/2705 (N.I. 15).

(2) A notice under this regulation must state the date on which it is issued and may be served by post addressed to any person to whom it is to be given at his usual or last known place of residence, or his place of business or employment.

(3) Where notice is to be given to a company, it may be served by post addressed to its registered office or its principal place of business.

**Variation of decision**

5.—(1) An officer of the Board may vary a decision under section 8 of the Transfer Act or Article 7 of the Transfer Order if he has reason to believe that it was incorrect at the time that it was made.

(2) Notice of a variation of a decision must be given to the same persons and in the same manner as notice of the decision was given.

(3) A variation of a decision may state that it has effect for any period in respect of which the decision could have had effect, if the reason for the variation had been known to the person making the decision at the time that it was made.

(4) A decision which is under appeal may be varied at any time before the tax appeal Commissioners determine the appeal.

**Decision superseding earlier decision**

6.—(1) An officer of the Board may make a decision superseding an earlier decision, whether as originally made or as varied in accordance with regulation 5, which has become inappropriate for any reason.

(2) A decision superseding an earlier decision which is made in these circumstances has effect from the date of the change in circumstances which rendered the earlier decision inappropriate and the earlier decision ceases to have effect as soon as the superseding decision has effect.