
STATUTORY INSTRUMENTS

1999 No. 1027

The Social Security Contributions (Decisions and Appeals) Regulations 1999

PART III APPEALS

Appeals from tax appeal Commissioners

12.—(1) Sections 56(1) (statement of case for the opinion of the High Court) and 56A(2) (appeals from Special Commissioners) of the Management Act apply to appeals to the tax appeal Commissioners under Part II of the Transfer Act and Part III of the Transfer Order with the modifications specified in this regulation.

- (2) In those sections “a party to an appeal” includes the appellant, the officer of the Board and—
- (a) in the case of an appeal against a decision relating to a person’s entitlement to statutory sick pay or statutory maternity pay, the employee and the employer concerned; and
 - (b) in any other case, any other person named in the decision.
- (3) In the said section 56A “the appellant or the inspector or other officer of the Board” includes—
- (a) in the case of an appeal against a decision relating to a person’s entitlement to statutory sick pay or statutory maternity pay, the employee and the employer concerned; and
 - (b) in any other case, any other person named in the decision.

Commencement Information

II Reg. 12 in force at 1.4.1999, see [reg. 1](#)

(1) Section 56 was amended by section 45(3) of the Finance (No. 2) Act 1975 (c. 45), paragraph 6 of Schedule 22 to the Finance Act 1984 (c. 43), section 156(3) of the Finance Act 1989 (c. 26) and S.I.1994/1813.

(2) Section 56A was inserted by paragraph 7 of Schedule 22 to the Finance Act 1984 and substituted by S.I. 1994/1813.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Social Security Contributions (Decisions and Appeals) Regulations 1999. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- regs 1112 am by [S.I. 2010/2451 reg 2](#)
- reg 12 am (7.1.2003) by [S.I. 2002/3120 reg 3\(1\)reg 3\(2\)\(e\)](#)
- reg. 12 substituted by [S.I. 2009/56 Sch. 2 para. 67](#)
- reg. 12(2)(b) words inserted by [S.I. 2015/174 reg. 2\(b\)](#)
- reg. 12(2)(b) words inserted by [S.I. 2020/238 reg. 2\(2\)](#)
- reg. 12(2)(b) words substituted by [S.I. 2015/174 reg. 2\(a\)](#)
- reg. 12(3) inserted by [S.I. 2015/521 reg. 2](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 88A omitted by [S.I. 2009/56 Sch. 2 para. 63](#)
- reg. 8A inserted by [S.I. 2001/4023 reg. 4](#)