
STATUTORY INSTRUMENTS

1999 No. 1027

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

**PART III
APPEALS**

Assignment of appeals to General Commissioners

7.—(1) An appeal to the General Commissioners under Part II of the Transfer Act or Part III of the Transfer Order must be brought before the Commissioners for the division in which the place given by the provisions of this regulation (in this regulation referred to as “the relevant place”) is situated.

(2) The relevant place is whichever of the places specified in paragraph (3) is identified by an election made by the appellant.

(3) Those places are—

- (a) the place (if any) in the United Kingdom which, at the time when the election is made, is the appellant’s place of residence;
- (b) the place (if any) which at that time is the appellant’s place of business in the United Kingdom;
- (c) the place (if any) in the United Kingdom which at that time is the appellant’s place of employment; and, in the case of a place of employment, it is immaterial for the purposes of this regulation whether the appeal relates to matters connected with the employment of the appellant.

(4) Where the appellant fails to make an election for the purposes of this regulation before the time limit given in paragraph (5) an officer of the Board may elect which of the places specified in paragraph (3) is to be the relevant place.

(5) An election by an appellant for the purposes of this regulation—

- (a) must be made by notice to an officer of the Board;
- (b) must be made at the time when notice of appeal is given or before such later date as the Board allow; and
- (c) is irrevocable.

(6) Where there is no place falling within paragraph (3) an officer of the Board may give directions for determining the relevant place.

(7) A direction given under paragraph (6) does not have effect in relation to an appeal unless the officer of the Board has served on the appellant a notice stating the effect of the direction in relation to the appeal.

(8) In paragraph (3)(a) “place of residence” means the appellant’s usual place of residence.

(9) In paragraph (3)(b) “place of business” means—

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- (a) the place where the trade, profession, vocation or business with which the appeal is concerned is carried on, or
- (b) if the trade, profession, vocation or business is carried on at more than one place, the head office or place where it is mainly carried on.

Commencement Information

II Reg. 7 in force at 1.4.1999, see [reg. 1](#)

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Changes and effects yet to be applied to :

- reg. 7 substituted by [S.I. 2009/56 Sch. 2 para. 62](#)

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](#)