
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—

- (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.

Multiple appeals

8.—(1) Where there is more than one appeal to the General Commissioners under Part II of the Transfer Act or Part III of the Transfer Order against the same decision, every such appeal must be heard at the same time.

(2) Where none of the appellants has made an election under regulation 7(2), an officer of the Board may, after taking account of the factors which appear to him to be relevant, give directions for determining the division of General Commissioners who are to hear the appeals.

(3) Where different places have been identified by the appellants in elections under regulation 7(2), paragraphs (4) to (7) of this regulation apply for the purpose of determining the division of General Commissioners before whom the appeals are to be brought.

(4) Any election by an appellant who is liable under section 6 of the Social Security Contributions and Benefits Act 1992 or the Social Security Contributions and Benefits (Northern Ireland) Act 1992, or would be liable but for subsection (1)(b) of that section, to pay secondary Class 1 contributions in relation to—

- (a) in the case of an appeal relating to a person’s entitlement to statutory sick pay or statutory maternity pay, the earnings of that person, or
- (b) in any other case, the earnings of another person named in the decision, must be ignored.

(5) If, applying the rule in paragraph (4), it appears to an officer of the Board that only one appellant has made an election under regulation 7(2), he may direct that the General Commissioners for the division in which the place for which that appellant elected is situated must, after considering any representations made to them orally or in writing by any of the appellants, determine the division of General Commissioners who are to hear the appeals.

(6) If, applying the rule in paragraph (4), it appears to an officer of the Board that more than one of the appellants have made elections, he may give directions as to the division of General Commissioners who, after considering any representations made to them orally or in writing by any of the appellants, are to determine the division of General Commissioners who are to hear the appeals.

(7) If, applying the rule in paragraph (4), it appears to an officer of the Board that none of the appellants has made an election, he may, after taking into account the factors which appear to him to be relevant, give directions for determining the division of General Commissioners who are to hear the appeals.

(8) Directions given under paragraph (2), (5), (6) or (7) do not have effect in relation to any appeals unless the officer of the Board has served on each of the appellants a notice stating the effect of the directions in relation to the appeals.

Proceedings brought out of time

9.—(1) Section 49 of the Management Act applies to appeals to the tax appeal Commissioners under Part II of the Transfer Act and Part III of the Transfer Order which are brought out of time with the modifications specified in this regulation.

(2) In that section “the Taxes Acts” includes Part II of the Transfer Act and Part III of the Transfer Order and “inspector or the Board” includes an officer of the Board.

Determination of appeals by tax appeal Commissioners

10. If, on an appeal to the tax appeal Commissioners under Part II of the Transfer Act or Part III of the Transfer Order, it appears to the majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation or by other evidence, that the decision should be varied in a particular manner, the decision shall be varied in that manner, but otherwise shall stand good.

Settling of appeals by agreement

11.—(1) Subject to the provisions of this regulation, where before an appeal is determined by the tax appeal Commissioners, an officer of the Board and every person who has appealed against the decision come to an agreement, whether in writing or otherwise, that the decision under appeal should be treated as upheld without variation, as varied in a particular manner or as superseded by a further decision, the like consequences ensue for all purposes as would have ensued if, at the time when the agreement was come to, the officer of the Board had made a decision in the same terms as the decision under appeal, had varied the decision in that manner or had made a decision superseding the decision under appeal in the same terms as that further decision, as the case may be.

(2) Where an agreement is come to in the manner described in paragraph (1) the appeals of all persons who have appealed against the decision lapse.

(3) Notice of the agreement must be given by the officer of the Board to the persons named in the decision who have not appealed against it.

(4) Where an agreement is not in writing—

- (a) the preceding provisions of this regulation do not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice given by the officer of the Board to the appellant and any other person who has appealed against the decision or by the appellant or any other person who has appealed against the decision to the officer of the Board; and
- (b) the references in those provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the notice of confirmation.

(5) Where before an appeal is determined by the tax appeal Commissioners—

- (a) a person who has appealed against a decision notifies the officer of the Board and every other person named in the decision, whether orally or in writing, that he does not wish to proceed with the appeal, and
- (b) thirty days have elapsed since the giving of the notification without the officer of the Board or any other person named in the decision giving notice to the appellant and any other person named in the decision or the officer of the Board, as the case may be, indicating that he is unwilling that the appeal should be treated as withdrawn, the preceding provisions of this regulation have effect as if, at the date of the appellant's notification, the appellant and the officer of the Board and every other person named in the decision had come to an agreement, orally or in writing, as the case may be, that the decision under appeal should be upheld without variation.

(6) The references in this regulation to an agreement being come to with an appellant and other persons named in the decision and the giving of notice or notification to or by an appellant or any other person named in the decision include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant or any of the other persons named in the decision in relation to the appeal.

(7) In this regulation “any other person named in the decision” includes, in the case of a decision relating to a person's entitlement to statutory sick pay or statutory maternity pay, the employee and the employer concerned.

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.

(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.