
STATUTORY INSTRUMENTS

1999 No. 671

The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

PART III

DECISIONS AND APPEALS

Decisions varying or superseding earlier decisions

9.—(1) The Board may by regulations make provision—

- (a) for any decision of an officer of the Board under Article 7 of this Order (including a decision superseding an earlier decision) to be varied either within the prescribed period or in prescribed cases or circumstances,
- (b) for any such decision to be superseded, in prescribed circumstances, by a subsequent decision made by an officer of the Board, and
- (c) for any such decision as confirmed or varied by the tax appeal Commissioners on appeal to be superseded, in the event of a material change of circumstances since the decision was made, by a subsequent decision made by an officer of the Board.

(2) The date as from which—

- (a) any variation of a decision, or
- (b) any decision superseding an earlier decision,

is to take effect shall be determined in accordance with the regulations.

(3) In this Article “prescribed” means prescribed by regulations under this Article.