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STATUTORY INSTRUMENTS

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**2001 No. 4023**

**SOCIAL SECURITY**

**The Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2001**

*Made* - - - - *13th December 2001*  
*Laid before Parliament* *19th December 2001*  
*Coming into force* - - *31st January 2002*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 13(1) and (2) and 25(3) of the Social Security Contributions (Transfer of Functions, etc.) Act 1999<sup>(1)</sup> and Articles 12(1) and (2) and 23(3) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999<sup>(2)</sup>, with the concurrence of the Lord Chancellor and the Scottish Ministers<sup>(3)</sup>, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Social Security Contributions (Decisions and Appeals) (Amendment) Regulations 2001 and shall come into force on 31st January 2002.

**Amendments to the Social Security Contributions (Decisions and Appeals) Regulations 1999**

2. Amend the Social Security Contributions (Decisions and Appeals) Regulations 1999<sup>(4)</sup> in accordance with the provisions of regulations 3 and 4.

3. In regulation 8 for paragraph (1) substitute—

“(1) This regulation applies where there is more than one appeal under Part II of the Transfer Act or Part III of the Transfer Order against the same decision and none of

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(1) 1999 c. 2.

(2) S.I. 1999/671.

(3) The functions of the Lord Advocate under section 13(1) of the Transfer Act, were transferred to the Secretary of State by Article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by Article 3 of, and paragraph 22 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), and were transferred to the Scottish Ministers by Article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

(4) S.I. 1999/1027.

the appellants has elected in accordance with section 46(1) of the Management Act(5) to bring the appeal before the Special Commissioners instead of before the General Commissioners.”.

4. After regulation 8 insert—

**“Transfer of proceedings to the Special Commissioners etc.**

**8A.**—(1) Subsections (2), (3), (3A), (4) and (5) of section 44(6) 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 as they apply to proceedings relating to income tax with the modifications specified in this regulation.

(2) In those subsections “the Taxes Acts” includes Part II of the Transfer Act and Part III of the Transfer Order.

(3) In the said subsection (2) for “the said rules” substitute “the rules relating to the assignment of appeals given in the Social Security Contributions (Decisions and Appeals) Regulations 1999”.

(4) In the said subsection (4) after “this section” insert “or the Social Security Contributions (Decisions and Appeals) Regulations 1999”.

*Nick Montagu  
Dave Hartnett*

Dated 22nd November 2001

Two of the Commissioners of Inland Revenue

The Lord Chancellor and the Scottish Ministers concur in these Regulations.

Dated 1st December 2001

*Irvine of Lairg, C*

Dated 13th December 2001

*James R Wallace*  
A member of the Scottish Executive

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(5) The reference is to the Taxes Management Act 1970 (c. 9). Section 46(1) was amended by paragraph 2 of Schedule 7 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and paragraph 1 of Schedule 6 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(6) Section 44(2) was substituted by section 133(2) of the Finance Act 1988 (c. 39) and amended by Part V(12) of Schedule 41 to the Finance Act 1996 (c. 8). Section 44(3A) was inserted by paragraph 5 of Schedule 22 to the Finance Act 1984 (c. 43). Section 44(5) was amended by paragraph 3 of Schedule 1 to the General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I.1999/1027) (“the principal Regulations”).

The amendments made are in consequence of the provisions of Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and Part III of the Social Security (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and concern appeals against decisions in relation to social security contributions and entitlements to statutory sick pay and statutory maternity pay.

Regulation 1 provides for citation and commencement.

Regulations 2 to 4 amend the principal Regulations. The main purpose of the amendments is to provide for certain provisions of section 44 of the Taxes Management Act 1970 (c. 9) (transfer of proceedings to the Special Commissioners etc.) to apply with modifications to appeals as they apply to proceedings relating to income tax.