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STATUTORY INSTRUMENTS

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**2002 No. 3196**

**SOCIAL SECURITY  
TAX CREDITS**

**The Tax Credits (Appeals) (No. 2) Regulations 2002**

*Made - - - - 18th December 2002*

*Coming into force 1st January 2003*

**THE TAX CREDITS (APPEALS) (NO. 2) REGULATIONS 2002**

PART 1

GENERAL

1. Citation, commencement, duration and interpretation
2. Service of notices or documents

PART 2

GENERAL APPEAL MATTERS

3. Other persons with a right of appeal or a right to make an application for a direction
4. Time within which an appeal is to be brought
5. Late appeals
6. Making of an application for an extension of time
7. Making an application for a direction
8. Death of a party to an appeal or an application for a direction

PART 3

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER 1

APPEAL TRIBUNALS

9. Composition of appeal tribunals
10. Assignment of clerks to appeal tribunals: function of clerks

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## CHAPTER 2

### PROCEDURE IN CONNECTION WITH DETERMINATION OF APPEALS, APPLICATIONS FOR DIRECTIONS AND PENALTY PROCEEDINGS

11. Consideration and determination of appeals, applications for a direction and penalty proceedings
12. Directions concerning oral hearings
13. Withdrawal of application for a direction or penalty proceedings
14. Non-disclosure of medical advice or evidence
15. Summoning of witnesses and administration of oaths

## CHAPTER 3

### STRIKING OUT APPEALS AND APPLICATIONS FOR A DIRECTION

16. Cases which may be struck out
17. Reinstatement of struck out cases

## CHAPTER 4

### ORAL HEARINGS

18. Procedure at oral hearings
19. Manner of providing expert assistance
20. Postponement and adjournment

## CHAPTER 5

### DECISIONS OF APPEAL TRIBUNALS AND RELATED MATTERS

21. Decisions of appeal tribunals
  22. Late applications for a statement of reasons of tribunal decision
  23. Record of tribunal proceedings
  24. Correction of accidental errors
  25. Setting aside decisions on certain grounds
  26. Provisions common to regulations 24 and 25
  27. Application for leave to appeal to a Commissioner from a decision of an appeal tribunal
- Signature  
Explanatory Note