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## STATUTORY INSTRUMENTS

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### 2002 No. 3237

#### The Social Security Commissioners (Procedure) (Tax Credits Appeals) Regulations 2002

#### PART 2

#### APPLICATIONS FOR LEAVE TO APPEAL AND APPEALS

##### **Application to a Commissioner for leave to appeal**

7.—(1) An application to a Commissioner for leave to appeal against the decision of an appeal tribunal may be made only where the applicant has sought to obtain leave from the chairman and leave has been refused or the application has been rejected.

(2) Subject to paragraph (3) an application to a Commissioner shall be made within one month of notice of the refusal or rejection being sent to the applicant by the appeal tribunal.

(3) A Commissioner may for special reasons accept a late application or an application where the applicant failed to seek leave from the chairman within the specified time, but did so on or before the final date.

(4) In paragraph (3) the final date means the end of a period of 13 months from the date on which the decision of the appeal tribunal or, if later, any separate statement of the reasons for it, was sent to the applicant by the appeal tribunal.

##### **Notice of application to a Commissioner for leave to appeal**

8.—(1) An application to a Commissioner for leave to appeal shall be made by notice in writing, and shall contain—

- (a) the name and address of the applicant;
- (b) the grounds on which the applicant intends to rely;
- (c) if the application is made late, the grounds for seeking late acceptance; and
- (d) an address for sending notices and other documents to the applicant.

(2) The notice in paragraph (1) shall have with it copies of—

- (a) the decision against which leave to appeal is sought;
- (b) if separate, the written statement of the appeal tribunal's reasons for it; and
- (c) the notice of refusal or rejection sent to the applicant by the appeal tribunal.

(3) Where an application for leave to appeal is made by the Board, they shall send each respondent a copy of the notice of application and any documents sent with it when they are sent to the Commissioner.

### **Determination of application**

**9.**—(1) The office shall send written notice to the applicant and each respondent of the determination of an application for leave to appeal to a Commissioner.

(2) Subject to a direction by a Commissioner, where a Commissioner grants leave to appeal under regulation 7—

(a) notice of appeal shall be deemed to have been sent on the date when notice of the determination is sent to the applicant; and

(b) the notice of application shall be deemed to be a notice of appeal sent under regulation 10.

(3) If a Commissioner grants an application for leave to appeal he may, with the consent of the applicant and each respondent, treat and determine the application as an appeal.

### **Notice of appeal**

**10.**—(1) Subject to regulation 9(2), an appeal shall be made by notice in writing and shall contain—

(a) the name and address of the appellant;

(b) the date on which the appellant was notified that leave to appeal had been granted;

(c) the grounds on which the appellant intends to rely;

(d) if the appeal is made late, the grounds for seeking late acceptance; and

(e) an address for sending notices and other documents to the appellant.

(2) The notice in paragraph (1) shall have with it copies of—

(a) the notice informing the appellant that leave to appeal has been granted;

(b) the decision against which leave to appeal has been granted; and

(c) if separate, the written statement of the appeal tribunal's reasons for it.

### **Time limit for appealing after leave obtained**

**11.**—(1) Subject to paragraph (2), a notice of appeal shall not be valid unless it is sent to a Commissioner within one month of the date on which the appellant was sent written notice that leave to appeal had been granted.

(2) A Commissioner may for special reasons accept a late notice of appeal.

### **Acknowledgement of a notice of appeal and notification to each respondent**

**12.** The office shall send—

(a) to the appellant, an acknowledgement of the receipt of the notice of appeal;

(b) to each respondent, a copy of the notice of appeal.