#### STATUTORY INSTRUMENTS

## 2002 No. 3237

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

## PART 3

#### **PROCEDURE**

### Written observations in reply

- **15.**—(1) Any party may submit to a Commissioner written observations in reply within one month of being sent written observations under regulation 14.
  - (2) The office shall send a copy of any written observations in reply to every other party.
  - (3) Where—
    - (a) written observations have been received under regulation 14; and
  - (b) each of the principal parties expresses the view that the decision appealed against was erroneous in point of law;
- a Commissioner may make an order under section 14(7) of the 1998 Act setting aside the decision and may dispense with the procedure in paragraphs (1) and (2).