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STATUTORY INSTRUMENTS

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**2002 No. 3237**

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

**PART 3**

**PROCEDURE**

**Respondent's written observations**

**14.**—(1) A respondent may submit to a Commissioner written observations on an appeal within one month of being sent written notice of it.

(2) Written observations shall include—

- (a) the respondent's name and address and address for sending documents;
- (b) a statement as to whether or not he opposes the appeal; and
- (c) the grounds upon which the respondent proposes to rely.

(3) The office shall send a copy of any written observations from a respondent to every other party.

(4) Where there is more than one respondent, the order of and time for written observations shall be as directed by a Commissioner under regulation 16.