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STATUTORY INSTRUMENTS

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**2002 No. 3196**

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

**PART 1**

**GENERAL**

**Citation, commencement, duration and interpretation**

1.—(1) These Regulations may be cited as the Tax Credits (Appeals) (No. 2) Regulations 2002 and shall come into force on 1st January 2003.

(2) These Regulations shall cease to have effect on such day as is appointed by order made under section 63(1) of the Tax Credits Act 2002<sup>(1)</sup> (tax credits appeals etc.: temporary modifications).

(3) In these Regulations, unless the context otherwise requires—

“the Act” means the Social Security Act 1998;

“the 2002 Act” means the Tax Credits Act 2002;

“the Appeals Regulations” means the Tax Credits (Appeals) Regulations 2002<sup>(2)</sup>;

“the Decisions and Appeals Regulations” means the Social Security and Child Support (Decisions and Appeals) Regulations 1999<sup>(3)</sup>;

“the Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002<sup>(4)</sup>;

“appeal” means an appeal under section 38 of the 2002 Act;

“an application for a direction” means an application for a direction to close down an enquiry made under section 19(9) of the 2002 Act;

“a case” means, for the purposes of Chapter 3 of Part 3, an appeal or an application for a direction;

“clerk to the appeal tribunal” means a clerk assigned to the appeal tribunal in accordance with regulation 10;

“court” means the High Court, the Court of Appeal, the Court of Session, the High Court or Court of Appeal in Northern Ireland, the House of Lords or the Court of Justice of the European Community;

“the date of notification” means—

(a) the date of the notice of a decision of the Board<sup>(5)</sup> given under section 23(2) of the 2002 Act; or

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(1) 2002 c. 21.

(2) S.I.2002/2926.

(3) S.I. 1999/991; relevant amending instruments are S.I. 1999/1466, S.I. 1999/1623, S.I. 1999/1662, S.I. 1999/1670, S.I. 1999/2570, S.I. 1999/2677, S.I. 1999/3178, S.I. 2000/119, S.I. 2000/127, S.I. 2000/897, S.I. 2000/1596, S.I. 2000/1982, S.I. 2000/3030, S.I. 2001/518, S.I. 2001/1711, S.I. 2001/4022, S.I. 2002/398, S.I. 2002/428, S.I. 2002/490, S.I. 2002/1379 and S.I. 2002/1703.

(4) S.I. 2002/2005.

(5) “the Board” is defined in section 39 of the Social Security Act 1998 as applied and modified by S.I. 2002/2926.

- (b) the date that notification of a decision of the Board, other than notice of a decision given under section 23(2) of the 2002 Act, is treated as having been given or sent in accordance with regulation 2(b);

“decision” means, for the purposes of Chapter 5 of Part 3,—

- (a) the decision of an appeal tribunal on an appeal;
- (b) a direction under section 19(10) of the 2002 Act<sup>(6)</sup> given in response to an application for a direction, or the refusal to make such a direction; and
- (c) a penalty determination made in penalty proceedings;

“financially qualified panel member” means a panel member who satisfies the requirements of paragraph 4 of Schedule 3 to the Decisions and Appeals Regulations;

“joint claim” means a claim made under section 3(3)(a) of the 2002 Act and any reference in these Regulations to “joint claimant” shall be construed accordingly;

“legally qualified panel member” means a panel member who satisfies the requirements of paragraph 1 of Schedule 3 to the Decisions and Appeals Regulations;

“medically qualified panel member” means a panel member who satisfies the requirements of paragraph 2 of Schedule 3 to the Decisions and Appeals Regulations;

“panel” means the panel constituted under section 6 of the Act;

“panel member” means a person appointed to the panel;

“panel member with a disability qualification” means a panel member who satisfies the requirements of paragraph 5 of Schedule 3 to the Decisions and Appeals Regulations;

“partner” means, where a person is a member of a married or an unmarried couple, the other member of that couple;

“party to the proceedings” means the Board and any other person—

- (a) who is an appellant in an appeal brought against a decision or determination set out in section 38 of the 2002 Act;
- (b) who is an applicant for a direction to close down an enquiry under section 19(9) of the 2002 Act;
- (c) who is a defendant (or defender) in penalty proceedings brought under paragraph 3 of Schedule 2 to the 2002 Act;
- (d) who is a person with a right of appeal or a right to make an application for a direction under regulation 3;

“penalty determination” means a decision made in accordance with paragraph 3 of Schedule 2 to the 2002 Act;

“penalty proceedings” means proceedings under paragraph 3 of Schedule 2 to the 2002 Act;

“President” means the President of appeal tribunals appointed under section 5 of the Act;

“single claim” means a claim made under section 3(3)(b) of the 2002 Act;

“tax credit” means child tax credit or working tax credit, construing those terms in accordance with section 1(1) and (2) of the 2002 Act, and any reference in these Regulations to “child tax credit” or “working tax credit” shall be construed accordingly.

## **Service of notices or documents**

2. Where, by any provision of these Regulations—

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(6) Section 19(10) of the 2002 Act is modified by section 63(3) of that Act.

- (a) any notice or other document is required to be given or sent to the clerk to the appeal tribunal or to the Board, that notice or document shall be treated as having been so given or sent on the day that it is received by the clerk to the appeal tribunal or by the Board, and
- (b) any notice or other document is required to be given or sent to any person other than the clerk to the appeal tribunal or the Board, that notice or document shall, if sent to that person's last known address, be treated as having been given or sent on the day that it was posted.