
STATUTORY INSTRUMENTS

2002 No. 3196

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

PART 3

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER 3

STRIKING OUT APPEALS AND APPLICATIONS FOR A DIRECTION

Cases which may be struck out

16.—(1) Subject to paragraphs (2) and (3), a case may be struck out by the clerk to the appeal tribunal—

- (a) for want of prosecution including an appeal not made within the time specified in section 39(1) of the 2002 Act and in these Regulations; or
- (b) subject to regulation 12(4), for failure of the appellant or applicant to comply with a direction given under these Regulations where the appellant or applicant has been notified that failure to comply with the direction could result in the case being struck out.

(2) Where the clerk to the appeal tribunal determines to strike out the case, he shall notify the appellant or applicant that his case has been struck out and of the procedure for reinstatement of the case as specified in regulation 17.

(3) The clerk to the appeal tribunal may refer any matter for determination under this regulation to a legally qualified panel member for decision by the panel member rather than the clerk to the appeal tribunal.

Reinstatement of struck out cases

17.—(1) The clerk to the appeal tribunal may reinstate a case which has been struck out in accordance with regulation 16(1)(b) where—

- (a) the appellant or applicant has made representations to him or, as the case may be, further representations in support of his case with reasons why he considers that his case should not have been struck out;
- (b) the representations are made in writing within one month of the order to strike out the case being issued; and
- (c) the clerk is satisfied in the light of those representations that there are reasonable grounds for reinstating the case,

but if the clerk is not satisfied that there are reasonable grounds for reinstatement a legally qualified panel member shall consider whether the case should be reinstated in accordance with paragraph (2).

(2) A legally qualified panel member may reinstate a case which has been struck out in accordance with regulation 16 where—

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- (a) the appellant or applicant has made representations or, as the case may be, further representations in support of his case with reasons why he considers that his case should not have been struck out, to the clerk to the appeal tribunal, in writing within one month of the order to strike out the case being issued, and the panel member is satisfied in the light of those representations that there are reasonable grounds for reinstating the case;
- (b) the panel member is satisfied that the case is not a case which may be struck out under regulation 16; or
- (c) the panel member is satisfied that notwithstanding that the case is one which may be struck out under regulation 16, it is not in the interests of justice for the case to be struck out.