

---

STATUTORY INSTRUMENTS

---

**2004 No. 3368**

**The Social Security, Child Support and Tax Credits  
(Decisions and Appeals) Amendment Regulations 2004**

**Amendment of the Tax Credits (Appeals) (No.2) Regulations 2002**

**6.—**(1) The Tax Credits (Appeals) (No.2) Regulations 2002(1) shall be amended in accordance with this regulation.

(2) In regulation 12 (directions concerning oral hearings), for the heading and paragraphs (1) to (4) substitute—

**“Choice of hearing**

**12.—**(1) Where an appeal or an application for a direction is made to an appeal tribunal the appellant or applicant and any other party to the proceedings shall notify the clerk to the appeal tribunal, on a form approved by the Secretary of State, whether he wishes to have an oral hearing or whether he is content for the appeal or application to proceed without an oral hearing.

(2) The form shall include a statement informing the appellant or applicant that, if he does not notify the clerk to the appeal tribunal as required by paragraph (1) within the period specified in paragraph (3), the appeal or, as the case may be, the application may be struck out in accordance with regulation 16(1).

(3) Notification in accordance with paragraph (1)—

- (a) if given by the appellant, the applicant or any party to the proceedings other than the Board, must be given or sent to the clerk to the appeal tribunal within 14 days of the date on which the form is issued to him; or
- (b) if given by the Board, must be given or sent to the clerk to the appeal tribunal within 14 days of the date on which the form is issued to the appellant or applicant,

or within such longer period as the clerk may direct.

(4) Where an oral hearing is requested in accordance with paragraphs (1) and (3) the appeal tribunal shall hold an oral hearing unless the case is struck out under regulation 16(1).”

(3) In regulation 16(1) (cases which may be struck out)—

- (a) at the end of sub-paragraph (a) omit “or”,
- (b) in sub-paragraph (b)—
  - (i) omit “subject to regulation 12(4),”, and
  - (ii) after “struck out” add “; or”, and
- (c) after sub-paragraph (b) add—

“**(c)** for failure of the appellant or applicant to notify the clerk to the appeal tribunal, in accordance with regulation 12, whether he wishes to have an oral hearing of his case.”

(4) In regulation 17(1) (reinstatement of struck out cases) for “16(1)(b)” substitute “16(1)(c)”.