
STATUTORY INSTRUMENTS

2002 No. 3196

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

PART 3

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER 5

DECISIONS OF APPEAL TRIBUNALS AND RELATED MATTERS

Decisions of appeal tribunals

21.—(1) Every decision of an appeal tribunal shall be recorded in summary by the chairman, or in the case of an appeal tribunal which has only one member, by that member and shall be referred to as a decision notice.

(2) The decision notice specified in paragraph (1) shall be in such written form as shall have been approved by the President and shall be signed by the chairman, or in the case of an appeal tribunal which has only one member, by that member.

(3) As soon as may be practicable after an appeal or an application for a direction has, or penalty proceedings have, been decided by an appeal tribunal, a copy of the decision notice prepared in accordance with paragraphs (1) and (2) shall be sent or given to every party to the proceedings who shall also be informed of—

- (a) his right under paragraph (4); and
- (b) the conditions governing appeals to a Commissioner.

(4) A party to the proceedings may apply in writing to the clerk to the appeal tribunal for a statement of the reasons for the tribunal's decision within one month of the sending or giving of the decision notice to every party to the proceedings or within such longer period as may be allowed in accordance with regulation 22.

(5) Following the application made under paragraph (4), the chairman, or in the case of an appeal tribunal which has only one member, that member, shall record a statement of the reasons and a copy of that statement shall be given or sent to every party to the proceedings as soon as may be practicable.

(6) If the decision is not unanimous, the decision notice specified in paragraph (1) shall record that one of the members dissented and the statement of reasons referred to in paragraph (5) shall include the reasons given by the dissenting member for dissenting.