
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

Correction of accidental errors

24.—(1) The clerk to the appeal tribunal or a legally qualified panel member may at any time correct accidental errors in any decision, or the record of any such decision, of an appeal tribunal made under the 2002 Act.

(2) A correction made to, or to the record of, a decision shall be deemed to be part of the decision or record of that decision and written notice of it shall be given as soon as practicable to every party to the proceedings.