



**THE SOCIAL SECURITY & CHILD SUPPORT COMMISSIONERS
OF GREAT BRITAIN**

PRACTICE MEMORANDUM No 6

Appeals in Penalty Proceedings

1. Under Regulation 11(1) of the Social Security Commissioners (Procedure) (Tax Credits Appeals) Regulations 2002 as amended and Regulation 13(1) of the Social Security Commissioners (Procedure) (Child Trust Funds) Regulations 2005, a notice of appeal against a determination by an appeal tribunal in penalty proceedings must be sent to a Commissioner within one month of “the decision of the appeal tribunal” being sent to the appellant.
2. Where, either on the tribunal chairman’s own initiative or following a request made within the time permitted by Regulations 21(4) and 22 of the Tax Credits (Appeals) (No 2) Regulations 2002 or Regulation 18(4) and (19) of the Child Trust Funds (Appeals) Regulations 2005, a statement of reasons for a tribunal’s decision is sent to the appellant separately from the decision notice, the statement of reasons will be treated as the decision of the appeal tribunal for the purposes of calculating the time for appealing.

**His Honour Judge Gary Hickinbottom
Chief Commissioner
Amended 6 April 2005 (1st Amendment)**