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STATUTORY RULES OF NORTHERN IRELAND

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**2002 No. 403**

**The Tax Credits (Appeals) Regulations (Northern Ireland) 2002**

**PART III**

**APPEAL TRIBUNALS FOR TAX CREDITS**

*CHAPTER III*

*Striking out appeals and applications for a direction*

**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 or, as the case may be, further representations to him 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 to the appeal tribunal is satisfied in the light of those representations that there are reasonable grounds for reinstating the case,

but if the clerk to the appeal tribunal 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—

- (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 that panel member is satisfied in the light of those representations that there are reasonable grounds for reinstating the case;
- (b) that panel member is satisfied that the case is not a case which may be struck out under regulation 16; or
- (c) that 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.