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DRAFT STATUTORY INSTRUMENTS

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**2002 No.**

**The Tax Credits (Decisions and Appeals)  
(Northern Ireland) (Amendment) Regulations 2002**

**Amendments to the principal Regulations**

- 8.** In regulation 32 (late appeals)—
- (a) at the end of paragraph (2) add “, except that where the Board consider that the conditions in paragraphs (4)(b) to (8) are satisfied, they may grant the application.”;
  - (b) for paragraph (4) substitute the following paragraph—
    - “(4) An application for an extension of time shall not be granted unless—
      - (a) the legally qualified panel member is satisfied that, if the application is granted, there are reasonable prospects that the appeal will be successful; or
      - (b) the legally qualified panel member is, or the Board are, satisfied that it is in the interests of justice for the application to be granted.”;
  - (c) in paragraph (5)—
    - (i) after the words “panel member is” insert “, or the Board are,”;
    - (ii) for the words “application to be made” substitute “appeal to be made”;
  - (d) in paragraph (6)(a) for the word “spouse” substitute “partner”;
  - (e) in paragraph (7) for the words “the legally qualified panel member shall have regard” substitute “regard shall be had”.