
DRAFT STATUTORY INSTRUMENTS

2002 No.

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

Amendments to the principal Regulations

9. In regulation 33(1) (making of appeals and applications)—

(a) for paragraph (6) substitute the following paragraphs—

“(6) Where a person to whom a form is returned by the Board duly completes and returns the form within 14 days of the date on which it was returned to him, the time for making the appeal shall be extended by 14 days from the date on which the form was returned by the Board.

(6A) Where a person from whom further particulars are requested by the Board sends the further particulars within 14 days of the date on which the request was made, the time for making the appeal shall be extended by 14 days from the date of the request.

(6B) Where—

(a) a person to whom a form is returned by the Board duly completes and returns the form within such longer period as the Board may direct; or

(b) a person from whom further particulars are requested by the Board sends the further particulars within such longer period as the Board may direct,

the time for making the appeal shall be extended by a period equal to that longer period.”;

(b) after paragraph (8) add the following paragraph—

“(9) (2) The Board may discontinue action on an appeal where the appeal has not been forwarded to the clerk to the appeal tribunal or to a legally qualified panel member and the appellant or an authorised representative of the appellant has given written notice that he does not wish the appeal to continue.”.

(1) Regulation 33 was amended by S.I.1999/2588.

(2) Paragraph (9) was added by S.R. 2000 No. 215 but not for tax credit purposes.