
DRAFT STATUTORY INSTRUMENTS

2015 No.

TAX CREDITS

The Tax Credits (Appeals) Regulations
(Northern Ireland) (Amendment) Order 2015

Made - - - - - *******

Coming into force in accordance with article 1

THE TAX CREDITS (APPEALS) REGULATIONS
(NORTHERN IRELAND) (AMENDMENT) ORDER 2015

1. Citation and commencement
2. Amendments to the Tax Credits (Appeals) Regulations (Northern Ireland) 2002
3. In regulation 1(3) (interpretation) after the definition of “an application...
4. In regulation 5(8)(b) (late appeals) after “Commissioner” insert “, the...
5. In regulation 6 (making of an application for an extension...
6. In regulation 22(8)(b) (late applications for a statement of reasons...
Signature
Explanatory Note