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STATUTORY INSTRUMENTS

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**2015 No. 452**

**TAX CREDITS**

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

*Made - - - - 2nd March 2015*

*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