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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*

A draft of this instrument has been laid before and approved by a resolution of the House of Commons in accordance with section 124(8) of the Finance Act 2008<sup>(1)</sup>.

The Treasury make this Order in exercise of the powers conferred by section 124(1), (6) and (7) of the Finance Act 2008.

**Citation and commencement**

1. This Order may be cited as the Tax Credits (Appeals) Regulations (Northern Ireland) (Amendment) Order 2015 and shall come into force on the day after the day on which it is made.

**Amendments to the Tax Credits (Appeals) Regulations (Northern Ireland) 2002**

2. The Tax Credits (Appeals) Regulations (Northern Ireland) 2002<sup>(2)</sup> are amended as follows.

3. In regulation 1(3) (interpretation) after the definition of “an application for a direction”, insert—

““appropriate office” means any office specified in writing by the Department for Social Development in Northern Ireland for the purpose of making an application in accordance with Regulation 6;”.

4. In regulation 5(8)(b) (late appeals) after “Commissioner” insert “, the Upper Tribunal”.

5. In regulation 6 (making of an application for an extension of time) for “Board” substitute “appropriate office”.

6. In regulation 22(8)(b) (late applications for a statement of reasons for tribunal decision) after “Commissioner” insert “, the Upper Tribunal”.

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(1) 2008 c. 9.

(2) S.R. (NI) 2002 No 403, amended by S.R. (NI) 2005 No 46; there are other amending instruments but none is relevant.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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2nd March 2015

*Alun Cairns*  
*David Evennett*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Tax Credits (Appeals) Regulations (Northern Ireland) 2002 ([S.R. \(NI\) 2002 No 403](#)) (“the Regulations”) with effect from the day after the day on which it is made.

Article 3 inserts a definition of “appropriate office” into regulation 1(3) of the Regulations.

Article 4 amends regulation 5 of the Regulations regarding late appeals. Regulation 5(8)(b) of the Regulations provides that when Her Majesty’s Revenue and Customs or a legally qualified panel member of an appeal tribunal (as defined in regulation 1(3) of the Regulations) is making a decision as to whether or not it is in the interests of justice to grant an extension of time for a late appeal, no account shall be had (amongst other factors) to the fact that a Commissioner or a court has taken a different view of the law from that previously understood and applied. A “court” is defined in regulation 1(3) of the Regulations but does not include the Upper Tribunal. The amendment made by Article 4 of this Order inserts a reference to the Upper Tribunal into Regulation 5(8)(b) so that decisions of the Upper Tribunal are also to be disregarded when determining whether or not it is in the interests of justice to grant an application for an extension of time.

Article 5 amends regulation 6 of the Regulations which is a consequential amendment following the introduction of direct lodgement of tax credit appeals in Northern Ireland introduced with effect from 3rd November 2014 as a result of the changes made to the Tax Credits (Notice of Appeals) Regulations 2002 ([S.I. 2002/3119](#)) by [S.I. 2014/886](#). Direct lodgement provides that an individual lodge the appeal with the appropriate office, as opposed to Her Majesty’s Revenue and Customs which had previously been the case. The appropriate office is any office as specified in writing by the Department of Social Development for Northern Ireland for that purpose.

Article 6 makes a similar amendment to regulation 22 of the Regulations as that made to regulation 5 of the Regulations made by this Order so that no regard shall be had to a decision of the Upper Tribunal in determining whether it is in the interests of justice to extend time for making an application for a statement of reasons for an appeal tribunal’s decision.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen.