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## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations are made in consequence of the application and modification of Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 (“the Order”) by the Tax Credits (Appeals) Regulations 2002 which are made under section 63(8) of the Tax Credits Act 2002 (c. 21) (“the Act”). The effect of those modifications is that appeals against the decisions set out in section 38 of the Act, directions to close down an enquiry made under section 19(10) of the Act and penalty proceedings brought under paragraph 3 of Schedule 2 to the Act (“penalty proceedings”) will be considered by appeal tribunals constituted under Article 8 of the Order until a day is appointed under section 63(1) of the Act.

Part I contains provisions relating to citation, commencement and interpretation of the Regulations and service of notices or documents.

Part II concerns rights of appeal and the procedure for bringing appeals. Regulation 3 makes provision for additional persons to have a right of appeal, or to make an application for a direction to close down an enquiry under section 19(9) of the Act (“application for a direction”) (other than those provided for in the Act). Regulation 4 sets out the procedure for dealing with a dispute in relation to time limits. Regulation 5 deals with late appeals. Regulation 6 provides for the manner in which an application for an extension of time must be made. Regulation 7 provides for the manner in which an application for a direction must be made. Regulation 8 sets out who may proceed with an appeal or an application for a direction when a party to an appeal dies.

Part III makes provision for appeal tribunals. Chapter I provides for the requirements relating to the composition of appeal tribunals and the assignment of clerks to tribunals. Chapter II makes provision for the procedural requirements in the determination of appeals, applications for a direction and penalty proceedings, including withdrawal of applications for a direction and penalty proceedings, non-disclosure of medical advice or evidence and the summoning of witnesses. Chapter III provides for the striking out of certain appeals and applications for a direction and the related procedure for reinstatement. Chapter IV provides for the procedure at oral hearings and Chapter V makes provision relating to the decisions of appeal tribunals, the reasons for those decisions and applications for leave to appeal to a Social Security Commissioner.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

These Regulations do not impose a charge on business.