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STATUTORY RULES OF NORTHERN IRELAND

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**2002 No. 403**

The Tax Credits (Appeals) Regulations (Northern Ireland) 2002

PART III

APPEAL TRIBUNALS FOR TAX CREDITS

*CHAPTER III*

*Striking out appeals and applications for a direction*

**Cases which may be struck out**

**16.**—(1) Subject to paragraphs (2) and (3), a case may be struck out by the clerk to the appeal tribunal—

- (a) for want of prosecution including an appeal not made within the time specified in section 39(1) of the Act and in these Regulations; or
- (b) subject to regulation 12(4), for failure of the appellant or applicant to comply with a direction given under these Regulations where the appellant or applicant has been notified that failure to comply with the direction could result in the case being struck out.

(2) Where the clerk to the appeal tribunal determines to strike out the case, he shall notify the appellant or applicant that his case has been struck out and of the procedure for reinstatement of the case as specified in regulation 17.

(3) The clerk to the appeal tribunal may refer any matter for determination under this regulation to a legally qualified panel member for decision by the panel member rather than the clerk to the appeal tribunal.