
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 403

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

PART III

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER IV

Oral hearings

Postponement and adjournment

20.—(1) Where a person to whom—

- (a) notice of an oral hearing is given; or
- (b) in the case of penalty proceedings, a summons has been issued under paragraph 3(2) of Schedule 2 to the Act,

wishes to request a postponement of that hearing he shall do so in writing to the clerk to the appeal tribunal stating his reasons for the request, and the clerk to the appeal tribunal may grant or refuse the request as he thinks fit or may pass the request to a legally qualified panel member who may grant or refuse the request as he thinks fit.

(2) Where the clerk to the appeal tribunal or, as the case may be, the legally qualified panel member refuses a request to postpone the hearing he shall—

- (a) notify in writing the person making the request of the refusal; and
- (b) place before the appeal tribunal at the hearing both the request for the postponement and notification of its refusal.

(3) The legally qualified panel member or the clerk to the appeal tribunal may of his own motion at any time before the beginning of the hearing postpone the hearing.

(4) An oral hearing may be adjourned by the appeal tribunal at any time on the application of any party to the proceedings or of its own motion.