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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 II**

**GENERAL APPEAL MATTERS**

**Other persons with a right of appeal or a right to make an application for a direction**

**3.** For the purposes of Article 13(1) of the Order (as applied and modified by the Appeals Regulations), where—

- (a) a person has made a claim for a tax credit but is unable for the time being to make an appeal against a decision in respect of that tax credit; or
- (b) a person is the person in respect of whom an enquiry has been initiated under section 19(1) of the Act, but is unable for the time being to make an application for a direction,

the following other persons have a right of appeal to an appeal tribunal or a right to make an application for a direction—

- (i) a controller appointed by the High Court with power to make a claim for a tax credit on behalf of the person,
- (ii) a person appointed under regulation 33(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(1) (persons unable to act),
- (iii) where there is no person mentioned in sub-paragraph (ii) in relation to the person who is unable to act, a person who has applied in writing to the Board to be appointed to act on behalf of the person who is unable to act and, if an individual, is aged 18 years or more and who has been so appointed by the Board for the purposes of this sub-paragraph.