
DRAFT STATUTORY INSTRUMENTS

2002 No.

**The Tax Credits (Decisions and Appeals)
(Northern Ireland) (Amendment) Regulations 2002**

Amendments to the principal Regulations

4. In regulation 3 (revision of decisions)—

- (a) in paragraph (1)(1) for sub-paragraphs (a) and (b) substitute the following sub-paragraphs—

“(a) the Board or an officer of the Board commence action leading to revision within one month of the date of notification of the original decision;

- (b) an application for a revision is received by the Board or an officer of the Board at the appropriate office—

(i) subject to regulation 9A(3), within one month of the date of notification of the original decision;

(ii) where a written statement is requested under regulation 28(1)(b) and is provided within the period specified in head (i), within 14 days of the expiry of that period;

(iii) where a written statement is requested under regulation 28(1)(b) and is provided after the period specified in head (i), within 14 days of the date on which the statement is provided; or

(iv) within such longer period as may be allowed under regulation 4.”;

- (b) after paragraph (4) insert the following paragraph—

“(4A) Where there is an appeal against an original decision (within the meaning of paragraph (1)) within the time prescribed in regulation 31 or, in a case to which regulation 32 applies, within the time prescribed in that regulation, but the appeal has not been determined, the original decision may be revised at any time.”;

- (c) after paragraph (5) insert the following paragraph—

“(5A) Where—

(a) the Board make, or an officer of the Board makes, a decision under Article 9 or 11, or that decision is revised under Article 10, in respect of a claim or award (decision “A”) and the claimant appeals against decision A;

(b) decision A is superseded or the claimant makes a further claim which is decided (decision “B”) after the claimant made the appeal but before the appeal results in a decision by an appeal tribunal (decision “C”); and

(c) the Board or an officer of the Board would have made decision B differently if they or he had been aware of decision C at the time they or he made decision B,

decision B may be revised at any time.”.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory
Instrument: The Tax Credits (Decisions and Appeals) (Northern Ireland) (Amendment) Regulations 2002 No. 1378
