
STATUTORY INSTRUMENTS

2002 No. 1378

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

Amendments to the principal Regulations

5. After regulation 9 insert the following regulation—

“Correction of accidental errors

9A.—(1) Accidental errors in a decision by an officer of the Board under a relevant enactment within the meaning of Article 28(3), or in any record of such a decision, may be corrected by that or any other officer of the Board at any time.

(2) A correction made to, or to the record of, a decision shall be deemed to be part of the decision, or of that record, and the officer of the Board by whom the correction is made shall give a written notice of the correction as soon as practicable to the claimant.

(3) In calculating the time within which an application can be made under regulation 3(1)(b) for a decision to be revised, or the time within which an appeal may be brought under regulation 31(1), there shall be disregarded any day falling before the day on which notice was given of a correction of the decision or of the record of the decision under paragraph (2).”