STATUTORY INSTRUMENTS

2015 No. 452

TAX CREDITS

The Tax Credits (Appeals) Regulations (Northern Ireland) (Amendment) Order 2015

Made - - - - 2nd March 2015

Coming into force in accordance with article 1

A draft of this instrument has been laid before and approved by a resolution of the House of Commons in accordance with section 124(8) of the Finance Act 2008(**1**).

The Treasury make this Order in exercise of the powers conferred by section 124(1), (6) and (7) of the Finance Act 2008.

Citation and commencement

1. This Order may be cited as the Tax Credits (Appeals) Regulations (Northern Ireland) (Amendment) Order 2015 and shall come into force on the day after the day on which it is made.

Amendments to the Tax Credits (Appeals) Regulations (Northern Ireland) 2002

2. The Tax Credits (Appeals) Regulations (Northern Ireland) 2002(**2**) are amended as follows.

3. In regulation 1(3) (interpretation) after the definition of "an application for a direction", insert —

> ""appropriate office" means any office specified in writing by the Department for Social Development in Northern Ireland for the purpose of making an application in accordance with Regulation 6;".

4. In regulation 5(8)(b) (late appeals) after "Commissioner" insert ", the Upper Tribunal".

5. In regulation 6 (making of an application for an extension of time) for "Board" substitute "appropriate office".

6. In regulation 22(8)(b) (late applications for a statement of reasons for tribunal decision) after "Commissioner" insert ", the Upper Tribunal".

(**1**) 2008 c. 9.
(**2**) S.R. (NI) 2002 No 403, amended by S.R. (NI) 2005 No 46; there are other amending instruments but none is relevant.