
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 403

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

PART III

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER I

Appeal tribunals

Composition of appeal tribunals

9.—(1) Subject to the following provisions of this regulation, an appeal tribunal, for the purposes of these Regulations, shall consist of a legally qualified panel member.

(2) Subject to paragraphs (3), (4) and (6), an appeal tribunal shall consist of a legally qualified panel member, a medically qualified panel member and a panel member with a disability qualification where the issue, or one of the issues, raised on the appeal is—

- (a) whether or not there is an entitlement, under regulation 9 of the Working Tax Credit Regulations (Entitlement and Maximum Rate) Regulations 2002(1), to have the disability element of working tax credit included in the maximum rate;
- (b) whether a member of a married or unmarried couple is incapacitated for the purposes of regulation 13(1)(b)(ii) of those Regulations;
- (c) whether a child is disabled for the purposes of regulation 14(3) of those Regulations;
- (d) whether there is an entitlement under regulation 17 of those Regulations to have the severe disability element of working tax credit included in the maximum rate;
- (e) whether the conditions set out in regulation 8 of the Child Tax Credit Regulations 2002(2) for a disabled or severely disabled child or qualifying young person are satisfied.

(3) Subject to paragraph (4), an appeal tribunal shall consist of a legally qualified panel member and a financially qualified panel member where the appeal, application for a direction or penalty proceedings may require consideration by members of the appeal tribunal of issues which are, in the opinion of the President, difficult and which relate to—

- (a) profit and loss accounts, revenue accounts or balance sheets relating to any enterprise;
- (b) an income and expenditure account in the case of an enterprise not trading for profit; or
- (c) the accounts of any trust fund.

(4) Where the composition of an appeal tribunal would fall to be prescribed under both paragraphs (2) and (3), it shall consist of a legally qualified panel member, a medically qualified panel member and a panel member with a disability qualification.

(1) S.I.2002/2005

(2) S.I. 2002/2007

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(5) Where the composition of an appeal tribunal is prescribed under paragraph (1) or (3), the President may determine that the appeal tribunal shall include such an additional member drawn from the panel as he considers appropriate for the purposes of providing further experience for that additional panel member or for assisting the President in the monitoring of standards of decision-making by panel members.

(6) A person shall not act as a medically qualified panel member of an appeal tribunal in any appeal if he has at any time advised or prepared a report on any person whose medical condition is relevant to the issue in the appeal, or has at any time regularly attended such a person.

Assignment of clerks to appeal tribunals

10. The Department shall assign a clerk to service each appeal tribunal and the clerk so assigned shall be responsible for summoning members of the panel to serve on the tribunal.