
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 403

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

PART III

APPEAL TRIBUNALS FOR TAX CREDITS

CHAPTER II

*Procedure in connection with determination of appeals,
applications for directions and penalty proceedings*

Consideration and determination of appeals, applications for a direction and penalty proceedings

11.—(1) The procedure in connection with the consideration and determination of an appeal, an application for a direction or penalty proceedings shall, subject to the following provisions of these Regulations, be such as a legally qualified panel member shall determine.

(2) A legally qualified panel member may give directions requiring a party to the proceedings to comply with any provision of these Regulations and may at any stage of the proceedings, either of his own motion or on a written application made to the clerk to the appeal tribunal by any party to the proceedings, give such directions as he may consider necessary or desirable for the just, effective and efficient conduct of the proceedings and may direct any party to the proceedings to provide such particulars or to produce such documents as may be reasonably required.

(3) Where the clerk to the appeal tribunal is authorised to take steps in relation to the procedure of the tribunal he may give directions requiring any party to the proceedings to comply with any provision of these Regulations.