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STATUTORY RULES OF NORTHERN IRELAND

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**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*

**Directions concerning oral hearings**

12.—(1) Where an appeal or an application for a direction is made to an appeal tribunal, the clerk to the appeal tribunal shall direct the appellant or applicant and any other party to the proceedings to notify the clerk to the appeal tribunal in writing whether he wishes to have an oral hearing of that appeal or that application, or whether he is content for that appeal or that application to proceed without an oral hearing.

(2) A direction under paragraph (1) shall include a statement informing the appellant or applicant that, if he does not respond in writing to the direction within the period specified in paragraph (3), the appeal or application for a direction may be struck out in accordance with regulation 16.

(3) A notification given in accordance with paragraph (1) shall be sent to the clerk to the appeal tribunal within 14 days of the date of issue of the direction under that paragraph or within such longer period as the clerk to the appeal tribunal may direct.

(4) Where a party to the proceedings notifies the clerk to the appeal tribunal in accordance with paragraph (3) that he wishes to have an oral hearing of the appeal or application for a direction, the appeal tribunal shall hold an oral hearing.

(5) The chairman, or in the case of an appeal tribunal which has only one member, that member, may of his own motion direct that an oral hearing of the appeal or application for a direction be held if he is satisfied that such a hearing is necessary to enable the appeal tribunal to reach a decision.