
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*

Non-disclosure of medical advice or evidence

14.—(1) Where, in connection with an appeal, an application for a direction or penalty proceedings, there is medical advice or medical evidence relating to a person which has not been disclosed to him and in the opinion of a legally qualified panel member, the disclosure to that person of that advice or evidence would be harmful to his health, such advice or evidence shall not be required to be disclosed to that person.

(2) Advice or evidence such as is mentioned in paragraph (1)—

- (a) shall not be disclosed to any person acting for or representing the person to whom it relates;
- (b) shall not be disclosed to a joint claimant of the person to whom it relates or any person acting for or representing that joint claimant;
- (c) in a case where a claim for a tax credit is made by reference to the disability of a person other than the claimant or joint claimant and the advice or evidence relates to that other person, shall not be disclosed to the claimant, joint claimant or any person acting for or representing the claimant or joint claimant,

unless a legally qualified panel member is satisfied that it is in the interests of the person to whom the advice or evidence relates to do so.

(3) A tribunal shall not be precluded from taking into account for the purposes of the determination advice or evidence which has not been disclosed to a person under the provisions of paragraph (1) or (2).