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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 V*

*Decisions of appeal tribunals and related matters*

**Correction of accidental errors**

**24.**—(1) The clerk to the appeal tribunal or a legally qualified panel member may at any time correct accidental errors in any decision, or the record of any such decision, of an appeal tribunal made pursuant to the Act.

(2) A correction made to, or to the record of, a decision shall be deemed to be part of the decision or record of that decision and written notice of it shall be given as soon as practicable to every party to the proceedings.