STATUTORY RULES OF NORTHERN IRELAND

2002 No. 403

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

PART II

GENERAL APPEAL MATTERS

Making of an application for an extension of time

6. An application for an extension of time for making an appeal to an appeal tribunal shall be made in writing to the Board and shall–

- (a) include sufficient information to determine-
 - (i) the identity of the appellant,
 - (ii) the subject of the application in respect of which an extension of time is sought, and
 - (iii) the grounds on which the extension of time is sought; and
- (b) be signed by or on behalf of the appellant.