
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 403

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

PART II

GENERAL APPEAL MATTERS

Death of a party to an appeal or an application for a direction

8.—(1) In any proceedings relating to an appeal or an application for a direction, on the death of a party to those proceedings (other than the Board) the following persons may proceed with the appeal or application for a direction in the place of such deceased party—

- (a) where the proceedings are in relation to a single claim, the personal representatives of the person who has died;
- (b) where the proceedings are in relation to a joint claim, where only one of the persons by whom the claim was made has died, the other person with whom the claim was made;
- (c) where the proceedings are in relation to a joint claim where both the persons by whom the claim was made have died, the personal representatives of the last of them to die;
- (d) for the purposes of sub-paragraph (c), where persons have died in circumstances rendering it uncertain which of them survived the other—
 - (i) their deaths shall be presumed to have occurred in order of seniority, and
 - (ii) the younger shall be treated as having survived the elder.

(2) Where there is no person mentioned in paragraph (1)(a) to (c) to proceed with the appeal or application for a direction, the Board may appoint such person as they think fit to proceed with that appeal or that application in the place of such deceased party referred to in that paragraph.

(3) A grant of probate or letters of administration to the estate of the deceased party, whenever taken out, shall have no effect on an appointment made under paragraph (2).

(4) Where a person appointed under paragraph (2) has, prior to the date of such appointment, taken any action in relation to the appeal or application for a direction on behalf of the deceased party, the effective date of appointment by the Board shall be the day immediately prior to the first day on which such action was taken.