
DRAFT STATUTORY INSTRUMENTS

2002 No.

**The Tax Credits (Decisions and Appeals)
(Northern Ireland) (Amendment) Regulations 2002**

Amendments to the principal Regulations

3. In regulation 1(2) (interpretation)—

(a) after the definition of “misconceived appeal” insert the following definition—

““official error”⁽¹⁾ means an error made by an officer of the Board acting as such which no person outside the Inland Revenue caused or to which no person outside the Inland Revenue materially contributed, but excludes any error of law which is shown to have been an error by virtue of a subsequent decision of a Commissioner or the court;”;

(b) after the definition of “panel member with a disability qualification” insert the following definition—

““partner” means—

- (a) where a person is a member of a married couple or an unmarried couple, the other member of that couple; or
- (b) where a person is polygamously married to two or more members of his household, any such member;”.

(1) The definition of “official error” was inserted by [S.R. 2001 No. 176](#), but not for tax credit purposes.