

SCHEDULES

SCHEDULE 12

CONSTITUTION AND PROCEDURE OF TRIBUNALS

Composition of tribunals

- 5 (1) A VAT tribunal shall consist of a chairman sitting either with two other members or with one other member or alone.
- (2) If the tribunal does not consist of the chairman sitting alone, its decisions may be taken by a majority of votes and the chairman, if sitting with one other member, shall have a casting vote.