
 STATUTORY INSTRUMENTS

1972 No. 1210

TRIBUNALS AND INQUIRIES
**The Tribunals and Inquiries (Value Added Tax Tribunals)
Order 1972**

<i>Made</i>	- - -	<i>7th August 1972</i>
<i>Laid before Parliament</i>		<i>15th August 1972</i>
<i>Coming into Operation</i>		<i>8th September 1972</i>

The Lord Chancellor and the Secretary of State for Scotland, in exercise of the powers conferred on them by section 15(1), (3) and (4) of the Tribunals and Inquiries Act 1971(a), hereby make the following Order:—

1.—(1) This Order may be cited as the Tribunals and Inquiries (Value Added Tax Tribunals) Order 1972 and shall come into operation on 8th September 1972.

(2) The Interpretation Act 1889(b) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

(3) In this Order:—

“the Act of 1971” means the Tribunals and Inquiries Act 1971; and

“value added tax tribunals” means the tribunals established under section 40 of, and Schedule 6 to, the Finance Act 1972(c).

2. Schedule 1 to the Act of 1971 shall have effect as if there were specified therein—

(a) in Part I, value added tax tribunals for England and Wales and for Northern Ireland; and

(b) in Part II, value added tax tribunals for Scotland.

3. Section 13 of the Act of 1971 shall apply to value added tax tribunals.

4. Section 10 of the Act of 1971 shall have effect as if, for the words “or the Commissioners of Inland Revenue”, there were substituted the words “the Commissioners of Inland Revenue or the Commissioners of Customs and Excise.”

Dated 4th August 1972.

Hailsham of St. Marylebone, C.

Dated 7th August 1972.

Gordon Campbell,
One of Her Majesty's Principal
Secretaries of State.

(a) 1971 c. 62.

(b) 1889 c. 63.

(c) 1972 c. 41.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order brings under the supervision of the Council on Tribunals the value added tax tribunals established under the Finance Act 1972. It also confers on parties to proceedings before those tribunals a right of appeal on a point of law to the High Court, the Court of Session or the High Court in Northern Ireland and requires the Commissioners of Customs and Excise to consult the Council before making procedural rules governing such proceedings.