
STATUTORY INSTRUMENTS

1972 No. 1344

VALUE ADDED TAX

The Value Added Tax Tribunals Rules 1972

Made - - - - - 30th August 1972

Laid before the House of Commons 8th September 1972

Coming into Operation 1st October 1972

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by Schedule 6 to the Finance Act 1972(a), and after consultation with the Council on Tribunals, hereby make the following Rules:—

Citation and commencement

1. These Rules may be cited as the Value Added Tax Tribunals Rules 1972 and shall come into operation on 1st October 1972.

Interpretation

2.—(1) In these Rules, unless the context otherwise requires—

“the Act” means the Finance Act 1972;

“appellant” means a person who brings an appeal under Section 40 of the Act;

“chairman” has the same meaning as in Schedule 6 to the Act, and includes the President and any Vice-President;

“the Commissioners” means the Commissioners of Customs and Excise;

“costs” includes fees, charges, disbursements, expenses and remuneration;

“disputed decision” means the decision of the Commissioners against which an appellant or intending appellant appeals or desires to appeal to a tribunal;

“the President” means the President of Value Added Tax Tribunals or the person nominated by the Lord Chancellor to discharge for the time being the functions of the President;

“proper officer” means a member of the administrative staff of the value added tax tribunals appointed by a chairman to perform the duties of a proper officer under these Rules;

“tribunal” means a value added tax tribunal constituted in accordance with the provisions of Schedule 6 to the Act;

“tribunal centre” means an administrative office of the value added tax tribunals;

“the appropriate tribunal centre” means the tribunal centre for the time being appointed by the President for the area in which is situated the address to which the disputed decision was sent by the Commissioners or the tribunal centre to which an appeal or an application under Rule 20 in relation to the disputed decision may be transferred under these Rules;

“Vice-President” means a Vice-President of Value Added Tax Tribunals.

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

Method of appealing

3.—(1) An appeal to a tribunal shall be brought by a notice of appeal served at the appropriate tribunal centre.

(2) A notice of appeal shall be signed by or on behalf of the appellant and shall—

(a) state the name and the business address or, if he has no business address, the address of the appellant,

(b) state the address of the office of the Commissioners from which the disputed decision was sent,

(a) 1972 c. 41.

(b) 1889 c. 63.

- (c) state the date of the letter from the Commissioners containing the disputed decision,
- (d) set out, or have attached thereto a document containing, the grounds of the appeal, and
- (e) have attached thereto a copy of any letter from the Commissioners continuing his time to appeal against the disputed decision and of any letter from the Commissioners notifying to the appellant a date, later than the date of the letter containing the disputed decision, from which his time to appeal against the disputed decision shall run.

(3) Subject to Rule 11, the parties to an appeal shall be the appellant and the Commissioners.

Time for appealing

4. Subject to Rule 18 a notice of appeal shall be served at the appropriate tribunal centre before the expiration of 30 days after the date of the letter from the Commissioners containing the disputed decision: Provided that if, during such period of 30 days, the Commissioners shall have notified the appellant in writing that his time to appeal against the disputed decision should continue until the expiration of 21 days after a date set out in such letter or to be set out in a further letter, a notice of appeal may be served at the appropriate tribunal centre at any time before the expiration of 21 days after such date.

Acknowledgement of notice of appeal and notification to the Commissioners

5. A proper officer shall send—

- (a) an acknowledgement of the service of a notice of appeal at the appropriate tribunal centre to the appellant, and
- (b) a copy of such notice of appeal and any document attached thereto to the Commissioners

and the acknowledgement and the copy of the notice of appeal shall state the date of service of the notice of appeal.

Statement of case by the Commissioners

6.—(1) The Commissioners shall, within 21 days of the date of service of a notice of appeal or application under Rule 20, and within 14 days after the date of service of a notice of application for an extension of time to appeal or to apply under Rule 20, serve at the appropriate tribunal centre a copy of the disputed decision and

- (a) in relation to an appeal, a document stating their grounds for the disputed decision and any further grounds they may wish to advance in support thereof,
- (b) in relation to an application under Rule 20, a document stating whether or not they wish to oppose the application and their grounds for any such opposition, and
- (c) in relation to an application for an extension of time, a document stating whether or not they wish to oppose the application and their grounds for any such opposition,

and a proper officer shall send a copy of such document to the appellant or applicant.

(2) Where the Commissioners contend that an appeal does not lie to, or cannot be entertained by, a tribunal they shall serve a notice to that effect containing the grounds for such contention at the appropriate tribunal centre as soon as practicable after the receipt of the copy of the notice of appeal or application, and a proper officer shall send a copy of the notice to the other party to the appeal or application.

Disclosure, inspection and production of documents

7.—(1) A party to an appeal or application under Rule 20 shall, within 21 days of the date of service of the notice of appeal or application, serve at the appropriate tribunal centre a list of the documents in his possession, custody and power which he proposes to produce at the hearing of the appeal or application and shall in such list indicate a reasonable period (commencing not earlier than 7 days and ending not later than 14 days after the date of such list) during which, and a reasonable place at which, the other party may inspect and take copies of such documents.

(2) A proper officer shall send a copy of any list of documents served at the appropriate tribunal centre to the other party to the appeal or application.

(3) A party shall be entitled to inspect and take copies of any document set out in the list of documents served by the other party during the period and at the place specified by such other party in his list of documents and during such period and at such place as a tribunal may direct.

(4) Unless a tribunal shall otherwise direct, a party shall produce any document set out in his list of documents at the hearing of the appeal or application and at the hearing of any application therein when called upon so to do by the other party.

Witness statements

8.—(1) A party to an appeal may, within 21 days after the date of service of the notice of appeal, serve at the appropriate tribunal centre a statement in writing (in these Rules called “a witness statement”) containing evidence proposed to be given by any person at the hearing of the appeal.

(2) A witness statement shall contain the name, address and description of the person proposing to give the evidence contained therein and shall be signed by him.

(3) A proper officer shall send a copy of a witness statement served at the appropriate tribunal centre to the other party to the appeal and such copy shall state the date of service and shall contain a note to the effect that unless a notice of objection thereto is served in accordance with paragraph (4) of this Rule, the witness statement may be read at the hearing of the appeal as evidence of the facts stated therein without the person who made the witness statement giving oral evidence thereat.

(4) If a party objects to a witness statement being admitted in evidence on the hearing of the appeal as evidence of any fact stated therein he shall serve a notice of objection to such witness statement at the appropriate tribunal centre not later than 14 days after the date of the service of such witness statement at the appropriate tribunal centre whereupon a proper officer shall send a copy of the notice of objection to the other party and the witness statement shall not be read or admitted in evidence at such hearing but the person who signed such witness statement may give evidence orally at the hearing.

(5) Subject to paragraph (4) of this Rule, unless a tribunal shall otherwise direct, a statement contained in a witness statement signed by any person and duly served under this Rule shall be admissible in evidence at the hearing of the appeal as evidence of any fact stated therein of which direct oral evidence by him would be admissible.

Witness summonses

9.—(1) Where a witness is required by any party to an appeal or application to attend the hearing of the appeal or application to give oral evidence or to produce any document in his possession, custody or power necessary for the purpose of that hearing, a tribunal shall, upon the application of such party, issue a summons requiring the attendance of such witness at such hearing and, where appropriate, the production of the document, wherever such witness may be within the United Kingdom.

(2) A summons issued under this Rule shall be signed by a chairman and must be served personally upon the witness thereby required to attend the hearing by leaving a copy of the summons with him and showing him the original thereof not less than 4 days before the day on which the attendance of the witness is thereby required.

(3) A summons issued under this Rule and duly served shall have effect until the conclusion of the hearing at which the attendance of the witness is thereby required.

(4) No person shall be required to attend to give evidence or to produce any document at any hearing which he could not be required to give or produce on the trial of an action in a court of law.

(5) No person upon whom a summons shall be served under this Rule shall be required to attend to give evidence or to produce any document at the hearing therein specified unless, upon such service, he is paid or tendered a sum sufficient to cover his reasonable expenses of travelling to and from, and his attendance at, such hearing.

(6) A tribunal may, upon the application of any person served at the appropriate tribunal centre, set aside a summons served upon him under this Rule.

Partners

10. Partners in a firm which is not a legal person distinct from the partners of whom it is composed may appeal, or apply to a tribunal to entertain an appeal, against a decision of the Commissioners relating to the business of the firm in the name of the firm and, unless a tribunal shall otherwise direct, the proceedings shall be carried on in the name of the firm, but with the same consequences as would have ensued if the appeal or application had been brought in the names of the partners.

Death or bankruptcy of an appellant or applicant

11. Where, at any stage in the proceedings in an appeal or application under Rule 20, the liability or interest of the appellant or applicant, by reason of his death or bankruptcy or for any other reason whatsoever, is assigned or transmitted to or devolves upon some other person, the appeal or application shall not abate or determine, but a tribunal, on the application of the Commissioners or such other person, may direct that such other person be made a party to the appeal or application, and the appeal or application be carried on as if such other person had been substituted for the appellant or applicant.

Amendments

12.—(1) For the purposes of determining the real question in dispute or of correcting an error or defect in an appeal or application or any proceedings therein, a tribunal may at any time, either of its own motion or on the application of any party to the appeal or application, or other person interested, direct that a notice of appeal, notice of application or other document in any proceedings be amended in such manner as may be specified in such direction on such terms as it may think fit.

(2) This Rule shall not apply to a decision of a tribunal.

Transfer between tribunal centres

13.—(1) A tribunal on the application of a party to an appeal or application under Rule 20 may direct that the appeal or application and all proceedings relating to the disputed decision (including, in the case of an application under Rule 20, any appeal to a tribunal against the disputed decision) be transferred to such tribunal centre as may be specified in such direction whereupon, for the purposes of these Rules, the tribunal centre specified in such direction shall be the appropriate tribunal centre for such appeal or application and all proceedings relating to the disputed decision, without prejudice to the power of a tribunal to give a further direction relating thereto under this Rule.

(2) This Rule shall not apply to an application under Rule 21.

Withdrawal of an appeal or application

14. An appellant or applicant may at any time withdraw his appeal or application by serving at the appropriate tribunal centre a notice of withdrawal signed by him or on his behalf, and a proper officer shall send a copy thereof to the Commissioners.

Appeal or application allowed by consent

15. Where the parties to an appeal or application have agreed upon the terms of any decision or direction to be given by a tribunal, particulars of the terms so agreed signed by or on behalf of the parties may be served at the appropriate tribunal centre whereupon a tribunal may give a decision or direction in accordance with these terms without a hearing.

Incompetent appeal or application

16.—(1) A tribunal shall—

- (a) strike out an appeal or application under Rule 20 where no appeal against the disputed decision lies to a tribunal, and
- (b) dismiss an appeal where the appeal cannot be entertained by a tribunal.

(2) Except in accordance with Rule 15, no appeal or application under Rule 20 shall be struck out or dismissed under this Rule without a hearing but any such hearing may be adjourned in accordance with Rule 31(2).

Powers of a tribunal to give directions

17.—(1) A tribunal may, either of its own motion or on the application of any party to an appeal or application under Rule 20 or other person interested, give any direction as to the conduct of, or as to any matter in connection with, an appeal or application which it may think necessary or expedient.

(2) If any party to an appeal or application or other person shall refuse or fail to comply with any direction of a tribunal, a tribunal may allow or dismiss the appeal or application (as the case may require) but a tribunal may, on the further application of any such party or other person served at the appropriate tribunal centre, within 14 days after the date of the document containing the decision allowing or dismissing the appeal or application, direct that such appeal or application be reinstated on such terms as it may think just.

Power of a tribunal to extend time

18. A tribunal may extend the time within which any party to an appeal or application or other person is required or authorised by or pursuant to these Rules or any decision or direction of a tribunal to do anything in relation to an appeal or application, whether or not the period has expired, on such terms as it may think just; and may, of its own motion, extend any period (including the period for service of a notice of appeal or a notice of an application under Rule 20) without prior notice or reference to any person and without a hearing.

Method of applying for a direction, or for the issue or setting aside the issue of a witness summons

19.—(1) An application to a tribunal for a direction or for the issue of a witness summons made otherwise than at a hearing shall be made by a notice served at the appropriate tribunal centre.

(2) An application to set aside the issue of a witness summons shall be made by a notice served at the appropriate tribunal centre before the day on which the attendance of the witness is thereby required.

(3) A notice under this Rule shall—

- (a) state the name and business address or, if he has no business address, the address of the applicant,
- (b) state the direction required or details of the witness summons thereby sought to be issued or set aside, and
- (c) set out, or have attached thereto a document containing, the grounds of the application.

(4) This Rule shall not apply to an application under Rule 20 or Rule 21.

Method of applying for an appeal to be entertained without payment or deposit of tax

20.—(1) An application to a tribunal to entertain an appeal without payment or deposit with the Commissioners of any tax shall be made by a notice served at the appropriate tribunal centre.

(2) Subject to Rule 18 a notice under this rule shall be served before the expiration of 14 days after the date of the letter from the Commissioners containing the disputed decision or before the expiration of 14 days after any later date notified by the Commissioners to the applicant under the proviso to Rule 4.

(3) A notice under this Rule shall be signed by or on behalf of the applicant and shall—

- (a) state the name and the business address or, if he has no business address, the address of the applicant to which the disputed decision was sent,
- (b) state the address of the office of the Commissioners from which the disputed decision was sent,
- (c) state the date of the letter from the Commissioners containing the disputed decision,
- (d) set out, or have attached thereto a document containing, the grounds of the application, and
- (e) have attached thereto a copy of any letter from the Commissioners continuing his time to appeal against the disputed decision and of any letter from the Commissioners notifying to the appellant a date, later than the date of the letter containing the disputed decision, from which his time to appeal against the disputed decision shall run.

(4) Subject to Rule 11, the parties to an application under this Rule shall be the applicant and the Commissioners.

Applications for leave to make an assessment

21.—(1) An application by the Commissioners for leave of a tribunal to make an assessment shall be made by a notice of application signed by a representative of the Commissioners and served at any tribunal centre which shall thereupon be deemed to be the appropriate tribunal centre for the purposes of such application and the proceedings therein, but a tribunal may direct that an application under this Rule be transferred to such other tribunal centre as may be specified in such direction which shall then be deemed to be the appropriate tribunal centre for the purposes of such application and the proceedings therein without prejudice to the power of a tribunal to give a further direction relating thereto under this Rule.

(2) A notice under this Rule shall—

- (a) state the address of the office of the Commissioners from which it is sent, and
- (b) set out, or have attached thereto a document containing, the grounds of the application.

(3) Nothing in this Rule or in any direction of a tribunal under this Rule shall affect the appropriate tribunal centre for the purposes of any appeal against a decision of the Commissioners made by leave of a tribunal.

(4) No person other than the Commissioners shall be a party to any application under this Rule which shall be heard without notice to any person other than the Commissioners.

Acknowledgement of notice of an application and notification

22. A proper officer shall send an acknowledgement of the service of a notice of application at the appropriate tribunal centre to the applicant and shall send a copy thereof and any document attached thereto—

- (a) to the Commissioners, in the case of an application for an appeal to be entertained without payment or deposit of any tax, or for an extension of the applicant's time for appealing against a decision of the Commissioners, or for an extension of the applicant's time for applying under Rule 20, and
- (b) to the other party to the appeal or application, in the case of an application for a direction in an appeal or application under Rule 20 (not being an application for the issue, or to set aside the issue, of a witness summons or an application by a person who is not a party to the appeal or application), and
- (c) to the party who obtained the issue of such witness summons, in the case of an application to set aside the issue of a witness summons, and
- (d) to the parties to the appeal or application, in the case of an application by a person who is not a party to the appeal or application and which is not an application to set aside the issue of a witness summons, and
- (e) to the parties to the appeal or application sought to be reinstated, in the case of an application for the reinstatement of an appeal or application.

Notice of a hearing

23.—(1) A proper officer shall send to the parties to an appeal or application made under Rule 20 a notice stating the date and time when, and place where, such appeal or application will be heard not less than 14 days before such date.

(2) Unless a tribunal otherwise directs, an application made at a hearing shall be heard forthwith, and no notice thereof shall be sent to the parties thereto.

(3) Subject to paragraphs (1) and (2) of this Rule, a proper officer shall send a notice stating the date and time when, and the place where, an application will be heard not less than 7 days before such date

(a) in the case of an application made under Rule 21 or any application in such proceedings, to the Commissioners, and

(b) in the case of an application for the issue of a witness summons, to the applicant, and

(c) in the case of any other application, to the applicant and the person or persons to whom a copy of the notice of application is required to be sent under Rule 22.

(4) Any person to whom a notice of the hearing of an application is required to be sent under paragraph (3) of this Rule shall, for the purposes of these Rules, be a party to such application.

Hearings in public or in private

24.—(1) The hearing of an appeal shall be in public unless a tribunal, on the application of a party thereto, directs that the hearing or any part of the hearing shall take place in private.

(2) Unless a tribunal otherwise directs, the hearing of any application made otherwise than at the hearing of an appeal shall take place in private.

(3) Any member of the Council on Tribunals or the Scottish Committee of the Council on Tribunals in his capacity as such a member may attend the hearing of any appeal or application notwithstanding that such appeal or application is in private.

Representation at a hearing

25. At the hearing of an appeal or application—

(a) any party to the appeal or application (other than the Commissioners) may conduct his case himself or may be represented by any person whom he may appoint for the purpose, and

(b) the Commissioners may, except in the case of an application to which they are not parties, be represented by any person whom they may appoint for the purpose.

Failure to appear at a hearing

26.—(1) If, when an appeal or application is called on for hearing, no party thereto appears in person or by his representative, a tribunal may dismiss the appeal or application, but a tribunal may, on the application of either party or any person interested served at the appropriate tribunal centre within 14 days after the date of the document containing the decision of the tribunal, reinstate such appeal or application on such terms as it may think just.

(2) If, when an appeal or application is called on for hearing, one party does not appear in person or by his representative, the tribunal may proceed in the absence of that party, but any decision or direction given in the absence of one party may, on the application of such party or other person interested served at the appropriate tribunal centre within 14 days after the date of the document containing the decision or direction be set aside by a tribunal on such terms as it may think just.

Procedure at a hearing

27.—(1) At the hearing of an appeal or application the tribunal shall allow—

- (a) the appellant or applicant or his representative to address the tribunal,
- (b) the appellant or applicant to give evidence in support of his appeal or application and to produce documentary evidence,
- (c) the appellant or applicant or his representative to call other witnesses,
- (d) the appellant or applicant or his representative to make a second address closing his case, and
- (e) the appellant or applicant or his representative to cross-examine any witness called by or on behalf of the other party to the appeal or application (including the other party to the appeal or application if he gives evidence).

(2) At the hearing of an appeal or application the tribunal shall also allow—

- (a) the other party to the appeal or application or his representative to address the tribunal,
- (b) the other party to give evidence in opposition to the appeal or application and to produce documentary evidence,
- (c) the other party or his representative to call other witnesses,
- (d) the other party or his representative to make a second address closing his case, and
- (e) the other party or his representative to cross-examine any witness called by or on behalf of the appellant or applicant (including the appellant or applicant if he gives evidence).

(3) At the hearing of an appeal or application the chairman and any other member of the tribunal may put any questions to any witness called by or on behalf of the appellant or applicant (including the appellant or applicant if he gives evidence) and any witness called by or on behalf of the other party to the appeal or application (including such other party if he gives evidence).

(4) Subject to the provisions of these Rules a tribunal may regulate its own procedure as it may think fit.

Evidence at a hearing

28.—(1) Subject to paragraphs (4) and (5) of Rule 8, a tribunal may direct or allow evidence of any fact to be given in any manner it may think fit and shall not refuse evidence tendered to it on the grounds only that such evidence would be inadmissible in a court of law.

(2) A tribunal may require oral evidence of a witness (including a party to an appeal or application) to be given on oath or affirmation and for that purpose a chairman and any member of the administrative staff of the tribunals on the direction of a chairman shall have power to administer oaths or take affirmations.

(3) At the hearing of an appeal or application the tribunal shall allow a party to produce any document set out in his list of documents served under Rule 7 and unless a tribunal otherwise directs—

- (a) any document contained in such a list of documents which appears to be an original document shall be deemed to be an original document printed, written, signed or executed as it respectively appears to have been, and
- (b) any document contained in such a list of documents which appears to be a copy shall be deemed to be a true copy.

Decision or direction at a hearing

29.—(1) At the conclusion of a hearing the decision or direction of the tribunal may be announced by the chairman, but in any event the decision or direction shall be recorded in a document signed by a chairman and dated when so signed and which shall contain all findings of fact by the tribunal and the reasons for the decision or direction.

(2) A proper officer shall send a copy of the decision or direction of the tribunal (including any decision or direction given by consent under Rule 15) to each party to the appeal or application.

(3) A chairman may correct any error in any document containing the decision or direction of a tribunal, but if a chairman corrects any such document after a copy thereof has been sent to any party, a proper officer shall, as soon as practicable thereafter, send a copy of such corrected document to such party.

(4) Where a copy of a document containing a decision or direction of a tribunal dismissing an appeal or application is sent to a person entitled under Rule 17(2) or Rule 26(1) or Rule 26(2) to apply to have the appeal or application reinstated, the copy shall contain a note to that effect.

Award of costs

30.—(1) A tribunal may direct that a party or applicant shall pay to the other party to the appeal or application within such period as the tribunal may specify such sum as it may determine on account of the costs of such other party of and incidental to the appeal or application.

(2) Any costs awarded by a tribunal under this Rule shall be recoverable as a civil debt.

Miscellaneous powers of a tribunal

31.—(1) A chairman may postpone the hearing of any appeal or application.

(2) A tribunal may adjourn the hearing of an appeal or application on such terms as it may think just.

(3) A tribunal may at any time direct a party to an appeal or application under Rule 20 to serve further particulars of his case at the appropriate tribunal centre within such period from the date of such direction (not being less than 7 days from such date) as may be specified therein, and a proper officer shall send a copy of any further particulars served at the appropriate tribunal centre to the other party to the appeal or application.

(4) A tribunal may, of its own motion or on the application of any party to an appeal or application, waive any breach or non-observance of any provision of these Rules or any decision or direction of a tribunal on such terms as it may think just.

Service at a Tribunal centre

32.—(1) Service of a notice of appeal, notice of application or other document at a tribunal centre shall be effected by the same being handed to a proper officer at such tribunal centre or by the same being received by post at such tribunal centre.

(2) Any notice of appeal, notice of application or other document handed in, or received at a tribunal centre other than the appropriate tribunal centre may be sent by post in a letter addressed to the proper officer at the appropriate tribunal centre or handed back to the person from whom it was received or sent by post in a letter addressed to the person from whom it appears to have been received or by whom it appears to have been sent.

The sending of documents to the parties

33.—(1) Any document authorised or required to be sent to the Commissioners may be sent to them by post in a letter addressed to them at the address of their office from which the disputed decision or the application appears to have been sent or at such other address as the Commissioners may from time to time by notice served at the appropriate tribunal centre specify.

(2) Any document authorised or required to be sent to any party to an appeal or application other than the Commissioners may be sent by post in a letter addressed to him at his address stated in his notice of appeal or application or sent by post in a letter addressed to any person named in his notice of appeal or application as having been instructed to act for him in connection therewith or sent by post in a letter addressed to such person and at such address as he may from time to time by notice served at the appropriate tribunal centre specify: Provided that where partners appeal or apply to a tribunal in the name of their firm any document sent by post in a letter addressed to the firm at the address of the firm stated in the notice of appeal or notice of application or such other address as such partners may from time to time by notice served at the appropriate tribunal centre specify shall be deemed to have been duly sent to all such partners.

(3) Subject to the foregoing provisions of this Rule, any document authorised or required to be sent to any party to an appeal or application or other person may be sent by post in a letter addressed to him at his usual or last known address or addressed to him or such other person and at such address as he may from time to time by notice served at the appropriate tribunal centre specify.

30th August 1972.
King's Beam House,
Mark Lane
London EC3R 7HE

Dorothy Johnstone,
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules (which have been prepared in consultation with the Council on Tribunals) set out the procedure to be followed when an appeal is made to a value added tax tribunal under section 40 of the Finance Act 1972 against a decision of the Commissioners of Customs and Excise, or when the Commissioners apply to a tribunal under section 31(4) of that Act for leave to make an assessment.

Provision is made for the serving of a notice of appeal at the appropriate tribunal centre and for limiting the time within which appeals are to be brought, although such time may be extended by the tribunal, as may any other time limit. Provision is also made for the exchange of documents (Rule 7); the use of witness statements (Rule 8); the summoning of witnesses (Rule 9); the procedure at the hearing (Rule 27); the methods of proof which will be acceptable to the tribunal (Rule 28); and the award of costs (Rule 30).

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