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**STATUTORY INSTRUMENTS**

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**1974 No. 1934****VALUE ADDED TAX****The Value Added Tax Tribunals (Amendment) Rules 1974**

*Made* - - - - - *22nd November 1974*

*Laid before the House of Commons* *3rd December 1974*

*Coming into Operation* *1st January 1975*

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 (Amendment) Rules 1974 and shall come into operation on 1st January 1975.

*Interpretation*

2. In these Rules “the Principal Rules” means the Value Added Tax Tribunals Rules 1972(b).

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

*Amendment of the Principal Rules*

4. In Rule 3 of the Principal Rules paragraph 2(a) shall be deleted and there shall be substituted therefor the following:—

“(a) state the name and address of the appellant and the address to which the disputed decision was sent by the Commissioners.”.

5. In Rule 8 of the Principal Rules paragraph (3) shall be deleted and there shall be substituted therefor the following:—

“(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 or be accompanied by 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.”.

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(a) 1972 c. 41.

(b) S.I. 1972/1344 (1972 II, p. 4063).

(c) 1889 c. 63.

6. In Rule 9 of the Principal Rules there shall be added to paragraph (1) the following:—

“A tribunal may issue a summons under this Rule without prior notice or reference to the applicant or any other person and without a hearing.”.

7. In Rule 20 of the Principal Rules paragraph 3(a) shall be deleted and there shall be substituted therefor the following:—

“(a) state the name and address of the applicant and the address to which the disputed decision was sent by the Commissioners,”.

8. In Rule 29 of the Principal Rules paragraph (4) shall be deleted and there shall be substituted therefor the following:—

“(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 or be accompanied by a note to that effect.”.

9. Rule 30 of the Principal Rules shall be deleted and there shall be substituted therefor the following:—

“30.—(1) A tribunal may direct that a party or applicant shall pay to the other party to the appeal or application—

(a) within such period as it may specify such sum as it may determine on account of the costs of such other party of and incidental to and consequent upon the appeal or application, or

(b) the costs of such other party of and incidental to and consequent upon the appeal or application to be taxed by a Taxing Master or District Registrar of the Supreme Court of Judicature in England or by the Auditor of the Court of Session in Scotland or by the Taxing Master of the Supreme Court of Northern Ireland or by the Taxing Master of the High Court of Justice of the Isle of Man.

(2) Where a tribunal gives a direction under paragraph 1(b) of this Rule in proceedings in England and Wales the provisions of Order 62 of the Rules of the Supreme Court (Revision) 1965(a), as from time to time amended, shall apply, with the necessary modifications, to the taxation of the costs as if the proceedings in the tribunal were a cause or matter in the Supreme Court of Judicature in England.

(3) Where a tribunal gives a direction under paragraph 1(b) of this Rule in proceedings in Scotland the provisions of Rules 347 to 349 both inclusive of the Rules of Court enacted by the Act of Sederunt (Rules of Court, consolidation and amendment) 1965(b), as from time to time amended, shall apply, with the necessary modifications, to the taxation of the costs as if those proceedings were a cause or matter in the Court of Session in Scotland.

(4) Where a tribunal gives a direction under paragraph 1(b) of this Rule in proceedings in Northern Ireland the provisions of Order 65 of the Rules of the Supreme Court (Northern Ireland) 1936(c), as from time to time amended,

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(a) S.I. 1965/1776 (1965 III, p. 4995).  
(c) S.R. & O. 1936/70 (1936 II, p. 2559).

(b) S.I. 1965/321 (1965 I, p. 803).

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shall apply, with the necessary modifications, to the taxation of the costs as if those proceedings were a cause or matter in the High Court of Northern Ireland.

(5) Any costs awarded under this Rule shall be recoverable as a civil debt.”.

22nd November 1974.  
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*C. Freedman,*  
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) amend various provisions of the Value Added Tax Tribunals Rules 1972. In particular Rule 9 provides for formal taxation of costs by the appropriate High Court in those cases in which in the discretion of the tribunal a taxation is desirable. The other amendments are all minor in character and will enable the more effective functioning of the tribunals.

SI 1974/1934  
ISBN 0-11-041934-0



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