
 STATUTORY INSTRUMENTS

1977 No. 1760

VALUE ADDED TAX

**The Value Added Tax Tribunals (Amendment) (No. 2)
Rules 1977**

Made - - - - - 31st October 1977

*Laid before the House
of Commons - - - 10th November 1977*

Coming into Operation 1st December 1977

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) (No. 2) Rules 1977 and shall come into operation on 1st December 1977.

Interpretation

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

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

Amendment of the Principal Rules

4. Rule 7(1) of the Principal Rules shall be amended by deleting “21” in the first line thereof and substituting “30” therefor.

5. Rule 8(1) of the Principal Rules shall be amended by deleting “21” in the first line thereof and substituting “30” therefor.

C. Freedman,

Commissioner of Customs and Excise.

31st October 1977.

King's Beam House
Mark Lane
London EC3R 7HE

(a) 1972 c. 41.

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

(c) S.I. 1974/1934, 1977/1017 (1974 III, p. 6659; 1977 II, p. 2843).

(d) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules (which have been prepared in consultation with the Council on Tribunals) extend the time limits provided by the Value Added Tax Tribunals Rules 1972 for service of a list of documents and a witness statement from 21 days to 30 days.

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