
STATUTORY INSTRUMENTS

1986 No. 2290

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 1986

Made - - - 18th December 1986

Laid before Parliament 22nd December 1986

Coming into Operation 12th January 1987

The Lord Chancellor, in exercise of the powers conferred by paragraph 9 of Schedule 8 to the Value Added Tax Act 1983(a) and now vested in him (b), and after consultation with the Council on Tribunals, in accordance with section 10 of the Tribunals and Inquiries Act 1971(c) hereby makes the following Rules:—

1. These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 1986 and shall come into operation on 12th January 1987.

2. The Value Added Tax Tribunals Rules 1986(d) shall be amended by inserting, after rule 30, the following new rule —

“Appeals from tribunal

30A. A party who wishes to appeal from a decision of the tribunal direct to the Court of Appeal shall apply to the tribunal in accordance with rule 11 for a certificate under Article 2(b) of the Value Added Tax Tribunals Appeals Order 1986(e) at the conclusion of the hearing or within 21 days after the date when the decision of the tribunal was released in accordance with rule 30.”

Hailsham of St. Marylebone, C.

Dated 18th December 1986.

(a) 1983 c.55.

(b) Finance Act 1985 (1985 c.54), section 27, brought into force by S.I. 1986/934.

(c) 1971 c.62

(d) S.I. 1986/590

(e) S.I. 1986/2288.

EXPLANATORY NOTE

(This Note is not part of the Order.)

These Rules amend the Value Added Tax Tribunals Rules 1986 by inserting a rule laying down the period within which an applicant who wishes to appeal direct to the Court of Appeal under section 26 of the Finance Act 1985 must apply to the tribunal for a certificate under Article 2(b) of the Value Added Tax Tribunals Appeals Order 1986.

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