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STATUTORY INSTRUMENTS

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**1987 No. 1422**

**INCOME TAX**

**The Revenue Appeals Order 1987**

*Made* - - - - 29th July 1987  
*Laid before Parliament* 19th August 1987  
*Coming into force* - - 1st October 1987

The Lord Chancellor, in exercise of the powers conferred upon him by section 56A of the Taxes Management Act 1970(1) hereby makes the following Order:

1. This Order may be cited as the Revenue Appeals Order 1987 and shall come into force on 1st October 1987.

2. A case stated by the Special Commissioners under section 56 of the Taxes Management Act 1970 for the opinion of the High Court shall be referred direct to the Court of Appeal in accordance with the following provisions of this Order if—

- (a) the parties consent to such referral;
- (b) the Special Commissioners have endorsed the case with a certificate that their determination involves a point of law relating wholly or mainly to the construction of an enactment or of a statutory instrument which has been fully argued before them and fully considered by them; and
- (c) the leave of a single judge of the Court of Appeal has been obtained pursuant to section 54(6) of the Supreme Court Act 1981(2).

3. Section 56 of the Taxes Management Act 1970 shall apply to a referral to the Court of Appeal in accordance with this Order as it applies to a case stated for the opinion of the High Court as if—

- (a) for references to the High Court (other than that in sub-section (2)) there were references to the Court of Appeal;
- (b) the following words appeared at the end of sub-section (2): “and, if the other party consents, may, before the case is stated and signed, request the Commissioners to endorse the case with a certificate that their determination involves a point of law relating wholly or mainly to the construction of an enactment or of a statutory instrument which has been fully argued before them and fully considered by them”;
- (c) for sub-section (4) there were the following sub-section:

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(1) 1970 c. 9; section 56A was inserted by the Finance Act 1984 (c. 43), section 127 and Schedule 22.  
(2) 1981 c.54.

“The case shall set forth the facts and the determination of the Commissioners, and when stated and signed the party requiring it shall —

(a) where the case has not been endorsed with a certificate pursuant to sub-section (2) above, transmit it to the High Court within 30 days after receiving the same;

or

(b) where the case has been so endorsed, either:

(i) transmit it to the High Court within that period; or

(ii) apply to the Court of Appeal for leave for the case to be referred direct to that Court, and the party shall, if such leave is refused, transmit the case to the High Court within 30 days after the refusal.”;

(d) In sub-section (8) —

(1) for the words “from the decision of the High Court to the Court of Appeal and thence to the House of Lords” there were substituted the words “from the decision of the Court of Appeal to the House of Lords”, and

(2) paragraph (b) of the proviso were omitted.

Dated 29th July 1987

*Havers, C.*

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order.)*

This Order enables cases stated by the Special Commissioners to be referred direct to the Court of Appeal instead of to the High Court, in prescribed circumstances similar to those applying to appeals from the High Court direct to the House of Lords, and applies section 56 of the Taxes Management Act 1970 to such cases, with modifications.