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STATUTORY INSTRUMENTS

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**1991 No. 186**

**VALUE ADDED TAX**

**The Value Added Tax Tribunals (Amendment) Rules 1991**

*Made* - - - - *6th February 1991*

*Laid before Parliament* *12th February 1991*

*Coming into force* *1st March 1991*

**THE VALUE ADDED TAX TRIBUNALS  
(AMENDMENT) RULES 1991**

1. These Rules may be cited as the Value Added Tax...
2. (1) The Value Added Tax Tribunals Rules 1986 shall be...
3. In rule 2— (a) after the definition of “costs” there...
4. In rule 5, after the words “date of service” there...
5. In rules 7(1)(a), 7(1)(b) and 7(1)(c), for the words “the...
6. In rule 8, for the words from “within 30 days”...
7. In rule 11(1), for the words “a direction (including a...
8. In rule 11(4), for the words “an appeal to be...
9. In rule 11(6) after the words “date of service” there...
10. In rule 11(7), for the word “service” there shall be...
11. In rule 19(4), for the words from “may summarily” to...
12. In rule 20(1)— (a) for the words “the parties” wherever...
13. In rule 20(2), for sub-paragraph (b) there shall be substituted...
14. In rule 21— (a) in paragraph (3), after the word...
15. (1) After rule 21 there shall be inserted the following...
16. In rule 22(4), for the words from the beginning to...
17. In rule 26(1), after the word “decision” there shall be...
18. In rule 29(1)(b), for the words “Taxing Master or District...
19. In rule 30(1)— (a) for the words “in any event”...
20. In rule 30(2), for the words “date of such direction”...
21. In rule 30(7), after the word “reinstated” there shall be...
22. After rule 30(7) there shall be inserted the following paragraph—...
23. In rule 31— (a) at the end of paragraph (1),...
24. After rule 32(3) there shall be inserted the following paragraph—...

Signature

Explanatory Note