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STATUTORY INSTRUMENTS

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**2001 No. 3073**

**VALUE ADDED TAX**

**The Value Added Tax Tribunals (Amendment) Rules 2001**

*Made* - - - - *8th September 2001*

*Laid before Parliament* *10th September 2001*

*Coming into force* - - *1st October 2001*

The Lord Chancellor, in exercise of the powers conferred on him by paragraph 9 of Schedule 12 to the Value Added Tax Act 1994(1), after consultation with the Scottish Ministers and with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(2), makes the following Rules:

1. These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 2001 and shall come into force on 1st October 2001.

2. In these Rules, a rule referred to by number alone means the rule so numbered in the Value Added Tax Tribunals Rules 1986(3).

3. In rule 2—

(a) after the definition of “the 1996 Act” insert—

““the 2000 Act” means the Finance Act 2000(4);”;

(b) at the end of the definition of “appellant” insert—

“or paragraph 122 of Schedule 6 to the 2000 Act”;

(c) in the definition of “evasion penalty appeal” after the words “the 1996 Act” insert—

“or paragraph 98 of Schedule 6 to the 2000 Act”;

(d) at the end of the definition of “mitigation appeal” insert—

“or paragraph 104 of Schedule 6 to the 2000 Act”; and

(e) at the end of the definition of “reasonable excuse appeal” insert—

“or any of paragraphs 41(4), 55(5), 90(4), 100(4), 101(4), 114(4), 124(4), 125(7), 127(5) of Schedule 6 to the 2000 Act”.

4. In rule 16(2) after “the 1996 Act” insert—

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(1) 1994 c. 23. The words “Scottish Ministers” in paragraph 9 of Schedule 12 were substituted for “Secretary of State” by S.I. 1999/1750 and the words “Secretary of State” were substituted for “Lord Advocate” by S.I. 1999/678. By virtue of paragraph 1(2) of Schedule 12, references in Schedule 12 to VAT tribunals are replaced by references to VAT and duties tribunals.

(2) 1992 c. 53.

(3) S.I. 1986/590 amended by S.I. 1986/2290, 1991/186, 1994/2617 and 1997/255.

(4) 2000 c. 17.

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“or under paragraph 123(4) of Schedule 6 to the 2000 Act”.

**5.** In rule 19(3A) after “the 1996 Act” insert—

“or paragraph 99 of Schedule 6 to the 2000 Act”.

**6.** In rule 20(1)(A) after “the 1996 Act” insert—

“or paragraph 121 of Schedule 6 to the 2000 Act”.

Signed on behalf of the Lord Chancellor

Dated 8th September 2001

*Rosie Winterton*  
Parliamentary Secretary  
Lord Chancellor’s Department

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## EXPLANATORY NOTE

*(This note is not part of the Rules)*

These Rules amend the Value Added Tax Tribunals Rules 1986 (S.I.1986/590) to provide for a new jurisdiction, covering appeals relating to the climate change levy, to be given to the VAT and duties tribunals by the Finance Act 2000 (c. 17).