
STATUTORY INSTRUMENTS

2002 No. 2851

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 2002

Made - - - - *16th November 2002*
Laid before Parliament *18th November 2002*
Coming into force - - *9th December 2002*

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 2002 and shall come into force on 9th December 2002.

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⁾.

Amendments to the Value Added Tax Tribunals Rules 1986

3. In rule 2—

- (a) after the definition of “the 2000 Act”, insert—
 ““the 2001 Act” means the Finance Act 2001⁽⁴⁾”;
- (b) at the end of the definition of “appellant”, insert “or section 41 of the 2001 Act”;
- (c) in the definition of “evasion penalty appeal”—
 - (i) after “paragraph 98”, insert “or 99”; and
 - (ii) after “the 2000 Act”, insert “or paragraph 7 or 8 of Schedule 6 to the 2001 Act”;
- (d) at the end of the definition of “mitigation appeal”, insert “or section 46(1) of the 2001 Act”; and

(1) 1994 c. 23. The functions of the Lord Advocate under paragraph 9 of Schedule 12 were transferred to the Secretary of State by the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), article 2(1) and the Schedule. Those functions are now exercisable by the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc) Order 1999 (S.I. 1999/1750), article 3 and Schedule 1. 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, 1997/255 and 2001/3073.

(4) 2001 c. 9.

- (e) at the end of the definition of “reasonable excuse appeal”, insert “or section 25(4) or 33(4) of or any of paragraphs 1(5) of Schedule 4, 15(4) of Schedule 5, 9(4) of Schedule 6, 1(4) (a) or (b), 2(7) or 4(5)(a) or (b) of Schedule 7 to the 2001 Act”.
4. In rule 4—
- (a) in paragraph (1)—
- (i) for “paragraph (2)”, substitute “paragraphs (2) and (3)”; and
- (ii) omit “and any direction made under rule 19”; and
- (b) after paragraph (2), insert—
- “(3) Where a decision is deemed to have been confirmed by the Commissioners under section 15(2) of the 1994 Act⁽⁵⁾, section 54(8) of the 1996 Act⁽⁶⁾, paragraph 121(8) of Schedule 6 to the 2000 Act⁽⁷⁾ or section 40(8) of the 2001 Act, a notice of appeal shall be served at the appropriate tribunal centre before the expiration of 75 days after the day on which the review was required.”.
5. In rule 16(2)—
- (a) after “paragraph 123(4)”, insert “, (5) or (6)”; and
- (b) after “the 2000 Act”, insert “or under section 42(4), (5) or (6) of the 2001 Act”.
6. In rule 19(3A), after “the 2000 Act”, insert “or paragraph 8 of Schedule 6 to the 2001 Act”.
7. In rule 20(1A), after “the 2000 Act”, insert “or section 40 of the 2001 Act”.

Signed on behalf of the Lord Chancellor

16th November 2002

Rosie Winterton
Parliamentary Secretary,
Lord Chancellor’s Department

(5) Finance Act 1994 (c. 9).
(6) Finance Act 1996 (c. 8).
(7) Finance Act 2000 (c. 17).

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 aggregates levy, given to the VAT and duties tribunals by the Finance Act 2001 (c. 9).

In addition the opportunity has been taken to correct an anomaly and provide a time limit for the filing of a notice of appeal where the Commissioners have failed to review a decision within the time required by the relevant statute. Specific reference to rule 19 has been omitted from Article 4 as that rule is of general application.