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STATUTORY INSTRUMENTS

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**2009 No. 56**

**The Transfer of Tribunal Functions and  
Revenue and Customs Appeals Order 2009**

**Citation and commencement**

1.—(1) This Order may be cited as the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009.

(2) This Order comes into force on 1st April 2009.

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**Commencement Information**

**I1** [Art. 1](#) in force at 1.4.2009, see [art. 1\(2\)](#)

**The existing tribunals**

2. In this Order “existing tribunals” means—

- (a) the Commissioners for the general purposes of the income tax established under section 2 of the Taxes Management Act 1970<sup>(1)</sup>;
- (b) the Commissioners for the special purposes of the Income Tax Acts established under section 4 of the Taxes Management Act 1970;
- (c) the VAT and duties tribunals established under Schedule 12 to the Value Added Tax Act 1994<sup>(2)</sup>;
- (d) the tribunal established under section 706 of the Income and Corporation Taxes Act 1988<sup>(3)</sup>; and
- (e) the tribunal established under section 704 of the Income Tax Act 2007<sup>(4)</sup>.

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**Commencement Information**

**I2** [Art. 2](#) in force at 1.4.2009, see [art. 1\(2\)](#)

**Transfer of functions, consequential and other amendments**

3.—(1) Schedule 1 contains amendments to primary legislation which—

- (a) transfer functions of existing tribunals, and

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(1) 1970 c. 9. Sections 4 and 4A were substituted by section 127 of, and paragraphs 1 and 8 of Schedule 22 to, the [Finance Act 1984](#) (c. 43).

(2) 1994 c. 23.

(3) 1988 c. 1.

(4) 2007 c. 3. This tribunal was added to the list of tribunals in Schedule 6 of the Tribunals, Courts and Enforcement Act 2007 by article 2 of [S.I. 2008/2833](#).

- (b) make consequential and other provision (including provision about reviews of decisions by Her Majesty's Revenue and Customs).
- (2) Schedule 2 contains amendments to secondary legislation which—
  - (a) transfer functions of existing tribunals, and
  - (b) make consequential and other provision (including provision about reviews of decisions by Her Majesty's Revenue and Customs).

#### Commencement Information

**I3** [Art. 3](#) in force at 1.4.2009, see [art. 1\(2\)](#)

#### Abolition of existing tribunals

**4.** The existing tribunals (apart from the Commissioners for the general purposes of the income tax) are abolished.

#### Commencement Information

**I4** [Art. 4](#) in force at 1.4.2009, see [art. 1\(2\)](#)

#### Transfer of members of existing tribunals

**5.** A person who, immediately before this Order comes into force, holds an office listed in column 1 of any of the following tables is to hold the office or offices listed in the corresponding entry in column 2 of that table—

##### The Special Commissioners

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Commissioner for the special purposes of the Income Tax Acts appointed under section 4 of the Taxes Management Act 1970	Transferred-in judge of the Upper Tribunal
Deputy Commissioner for the special purposes of the Income Tax Acts appointed under section 4A of the Taxes Management Act 1970	Transferred-in judge of the First-tier Tribunal and deputy judge of the Upper Tribunal

##### VAT and duties tribunals

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
President of VAT and duties tribunals appointed under paragraph 2 of Schedule 12 to the Value Added Tax Act 1994(5)	Transferred-in judge of the Upper Tribunal
Person appointed to a panel of chairmen of a VAT and duties tribunal under paragraph 7 of Schedule 12 to the Value Added Tax Act 1994	Transferred-in judge of the First-tier Tribunal and deputy judge of the Upper Tribunal

(5) [1994 c. 23](#).

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**Changes to legislation:** There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009. (See end of Document for details)

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<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Person appointed to a panel of other members of a VAT and duties tribunal under paragraph 7 of Schedule 12 to the Value Added Tax Act 1994	Transferred-in other member of the First-tier Tribunal

#### **Tribunal established under section 706 ICTA 1988**

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Chairman of the tribunal appointed under section 706(1)(a) of the Income and Corporation Taxes Act 1988(6)	Transferred-in judge of the Upper Tribunal
Other member of the tribunal appointed under section 706(1)(b) of the Income and Corporation Taxes Act 1988	Transferred-in other member of the First-tier Tribunal

#### **Tribunal established under section 704 ITA 2007**

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Chairman of the tribunal appointed under section 704(1)(a) of the Income Taxes Act 2007(7)	Transferred-in judge of the Upper Tribunal
Other member of the tribunal appointed under section 704(1)(b) of the Income Taxes Act 2007	Transferred-in other member of the First-tier Tribunal

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#### **Commencement Information**

**I5** [Art. 5](#) in force at 1.4.2009, see [art. 1\(2\)](#)

#### **Transitionals and savings**

6. Schedule 3 contains—
- (a) transitional provision, and
  - (b) saving provision.

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#### **Commencement Information**

**I6** [Art. 6](#) in force at 1.4.2009, see [art. 1\(2\)](#)

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(6) 1988 c. 1.  
(7) 2007 c. 3.

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**Changes to legislation:** There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009. (See end of Document for details)

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Signed by authority of the Lord Chancellor

18th January 2009

*Bridget Prentice*  
Parliamentary Under-Secretary of State  
Ministry of Justice  
*Tony Cunningham*

14th January 2009

*Bob Blizzard*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009.