

SCHEDULES

SCHEDULE 10

JUDICIAL AND OTHER APPOINTMENTS

Value Added Tax Act 1983 (c. 55)

VAT Tribunal

- 52 (1) In paragraph 2(2) of Schedule 8 to the Value Added Tax Act 1983 (President of VAT Tribunals) for the words “a barrister, advocate or solicitor of not less than ten years' standing” there shall be substituted—
- “(a) a person who has a 10 year general qualification, within the meaning of section 71 of the Courts and Legal Services Act 1990;
 - (b) an advocate or solicitor in Scotland of at least 10 years' standing; or
 - (c) a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 10 years' standing.”
- (2) In paragraph 7(3A) of that Schedule (chairman of a VAT tribunal) for the words “a barrister or solicitor of not less than seven years' standing” there shall be substituted—
- “(a) a person who has a 7 year general qualification, within the meaning of section 71 of the Courts and Legal Services Act 1990; or
 - (b) a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 7 years' standing”.