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STATUTORY INSTRUMENTS

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**1994 No. 1978**

**VALUE ADDED TAX**

**The Value Added Tax Tribunals  
Appeals (Northern Ireland) Order 1994**

<i>Made</i>	- - - -	<i>22nd July 1994</i>
<i>Laid before Parliament</i>		<i>26th July 1994</i>
<i>Coming into force</i>	- -	<i>1st October 1994</i>

The Lord Chancellor, in exercise of the powers conferred on him by section 26 of the Finance Act 1985(1), hereby makes the following Order:—

1. This Order may be cited as the Value Added Tax Tribunals Appeals (Northern Ireland) Order 1994 and shall come into force on 1st October 1994.

2. If any party to proceedings before a VAT and duties tribunal in Northern Ireland is dissatisfied in point of law with a decision of the tribunal he may, notwithstanding section 11 of the Tribunals and Inquiries Act 1992 (2), appeal from the tribunal direct to the Court of Appeal if—

- (a) the parties consent;
- (b) the tribunal endorses its decision with a certificate that the decision involves a point of law relating wholly or mainly to the construction of an enactment, or of a statutory instrument, or of any of the Community Treaties or of any Community Instrument, which has been fully argued before it and fully considered by it; and
- (c) the leave of the Court of Appeal has been obtained.

Dated 22nd July 1994

*Mackay of Clashfern, C.*

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(1) 1985 c. 54, power exercised in England and Wales by S.I. 1986/2288.  
(2) 1992 c. 53.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

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

This Order enables an appeal from a VAT and duties tribunal in Northern Ireland to be made direct to the Court of Appeal instead of to the High Court, in prescribed circumstances similar to those applying to appeals from the High Court to the House of Lords.

Similar provision for England and Wales was made in the Value Added Tax Tribunals Appeals Order 1986 (S.I. [1986/2288](#)).