
Status: Point in time view as at 01/03/1997.

Changes to legislation: *There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Composition of tribunals. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

CONSTITUTION AND PROCEDURE OF TRIBUNALS

Composition of tribunals

- 5 (1) A VAT tribunal shall consist of a chairman sitting either with two other members or with one other member or alone.
- (2) If the tribunal does not consist of the chairman sitting alone, its decisions may be taken by a majority of votes and the chairman, if sitting with one other member, shall have a casting vote.

Status:

Point in time view as at 01/03/1997.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Composition of tribunals.