

Status: Point in time view as at 03/04/2006.

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

SCHEDULES

SCHEDULE 12

CONSTITUTION AND PROCEDURE OF TRIBUNALS

Membership of tribunals

- 6 For each sitting of a VAT tribunal the chairman shall be either the President or if so authorised by the President, a member of the appropriate panel of chairmen constituted in accordance with paragraph 7 below; and any other member of the tribunal shall be a person selected from the appropriate panel of other members so constituted, the selection being made either by the President or by a member of the panel of chairmen, authorised by the President to make it.
- 7 (1) There shall be a panel of chairmen and a panel of other members of VAT tribunals for England and Wales, Scotland and Northern Ireland respectively.
- (2) One member of each panel of chairmen shall be known as Vice-President of VAT tribunals.
- (3) Appointments to a panel of chairmen shall be made by the appropriate authority, that is to say—
- (a) for England and Wales, the Lord Chancellor;
 - (b) for Scotland, the Lord President of the Court of Session; and
 - (c) for Northern Ireland, the [^{F1}Lord Chancellor];
- and appointments to a panel of other members shall be made by the Treasury.
- (4) No person may be appointed to a panel of chairmen of tribunals for England and Wales or Northern Ireland unless he is—
- (a) a person who has a 7 year general qualification, within the meaning of section 71 of the ^{M1}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,
- and no person may be appointed to a panel of chairmen of tribunals for Scotland unless he is an advocate or solicitor of not less than 7 years' standing.
- (5) Subject to the following provisions of this paragraph, the appointment of a chairman of VAT tribunals shall be for such term and subject to such conditions as may be determined by the appropriate authority, and a person who ceases to hold the office of chairman shall be eligible for re-appointment thereto.
- (6) A chairman of VAT tribunals—
- (a) may resign his office at any time; and
 - (b) shall vacate his office on the day on which he attains the age of 70 years;
- but paragraph (b) above is subject to section 26(4) to (6) of the ^{M2}Judicial Pensions and Retirement Act 1993 (power to authorise continuance in office up to the age of 75).

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- [^{F2}(7A) The Lord Chancellor may, with the concurrence of the Lord Chief Justice of England and Wales, remove from office on the ground of incapacity or misbehaviour a chairman of VAT Tribunals appointed under sub-paragraph (3)(a).
- (7B) The Lord President of the Court of Session may remove from office on the ground of incapacity or misbehaviour a chairman of VAT Tribunals appointed under sub-paragraph (3)(b).]
- (8) There shall be paid to a chairman of VAT tribunals such salary or fees, and to other members such fees, as the Lord Chancellor may with the approval of the Treasury determine; and there may be paid to or in respect of a former chairman of VAT tribunals such pension, allowance or gratuity as the Lord Chancellor may with the approval of the Treasury determine.
- (9) Sub-paragraph (8) above, so far as relating to pensions allowances and gratuities, shall not have effect in relation to a person to whom Part I of the ^{M3}Judicial Pensions and Retirement Act 1993 applies, except to the extent provided under or by that Act.
- (10) If a person ceases to be a chairman of VAT tribunals and it appears to the Lord Chancellor that there are special circumstances which make it right that he should receive compensation, there may be paid to that person a sum of such amount as the Lord Chancellor may with the approval of the Treasury determine.

Textual Amendments

- F1** Words in Sch. 12 para. 7(3)(c) substituted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), s. 148(1), **Sch. 4 para. 237(4)(a)**; S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(v)
- F2** Sch. 12 para. 7(7A)(7B) substituted for Sch. 12 para. 7(7) (3.4.2006) by Constitutional Reform Act 2005 (c. 4), s. 148(1), **Sch. 4 para. 237(4)(b)**; S.I. 2006/1014, art. 2(a), Sch. 1 para. 11(v)

Modifications etc. (not altering text)

- C1** Sch. 12 para. 7(8): transfer of certain functions (1.7.1999) by S.I. 1999/1750, arts. 1, 2, **Sch. 1** (with art. 7); S.I. 1998/3178, **art. 3**

Marginal Citations

- M1** 1990 c. 41.
M2 1993 c. 8.
M3 1993 c. 8.

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