

## SCHEDULES

### SCHEDULE 12

#### CONSTITUTION AND PROCEDURE OF TRIBUNALS

##### *The President*

- 2 (1) There shall continue to be a President of VAT tribunals, who shall perform the functions conferred on him by the following provisions of this Schedule in relation to VAT tribunals in any part of the United Kingdom.
- (2) The President shall be appointed by the Lord Chancellor after consultation with the Lord Advocate and shall be—
- (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.
- (3) Subject to paragraph 3 below, the appointment of the President shall be for such term and subject to such conditions as may be determined by the Lord Chancellor, after consultation with the Lord Advocate, and a person who ceases to hold the office of President shall be eligible for re-appointment thereto.
- 3 (1) The President may resign his office at any time and shall vacate his office—
- (a) at the end of the completed year of service in which he attains the age of 72, or
  - (b) if sub-paragraph (2) below applies, on the date on which he attains the age of 75.

This sub-paragraph shall cease to have effect on the day appointed under section 31 of the Judicial Pensions and Retirement Act 1993 (“the 1993 Act”) for the coming into force of section 26 of that Act.

- (2) If the Lord Chancellor, after consultation with the Lord Advocate, considers it desirable in the public interest to do so he may authorise the President to continue in office after the end of the completed year of service mentioned in sub-paragraph (1) (a) above.
- (3) The President—
- (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;
- but sub-paragraph (b) above is subject to section 26(4) to (6) of the 1993 Act (power to authorise continuance in office up to the age of 75).

This sub-paragraph shall come into force on the day appointed under section 31 of the 1993 Act for the coming into force of section 26 of that Act.

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*Status: This is the original version (as it was originally enacted).*

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- (4) The Lord Chancellor may, if he thinks fit and after consultation with the Lord Advocate, remove the President from office on the ground of incapacity or misbehaviour.
- (5) The functions of the President may, if he is for any reason unable to act or his office is vacant, be discharged by a person nominated for the purpose by the Lord Chancellor after consultation with the Lord Advocate.
- (6) There shall be paid to the President such salary or fees and there may be paid to or in respect of a former President such pension, allowance or gratuity as the Lord Chancellor may with the approval of the Treasury determine.
- (7) Sub-paragraph (6) 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 1993 Act applies, except to the extent provided under or by that Act.
- (8) If a person ceases to be President 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.