



# Finance Act 1994

## 1994 CHAPTER 9

### PART I

#### CUSTOMS AND EXCISE

### CHAPTER II

#### APPEALS AND PENALTIES

##### *VAT and duties tribunals*

#### **7 VAT and duties tribunals.**

- (1) As from the coming into force of this section the tribunals for which provision is made by Schedule 8 to the <sup>M1</sup>Value Added Tax Act 1983 (value added tax tribunals)—
  - (a) shall be known as the VAT and duties tribunals; and
  - (b) shall (in addition to their jurisdiction in relation to matters relating to value added tax) have the jurisdiction in relation to matters relating to customs and excise which is conferred by this Chapter.
- (2) Accordingly—
  - (a) the President of Value Added Tax Tribunals and any Vice-President of Value Added Tax Tribunals shall be known after the coming into force of this section as, respectively, the President of the VAT and Duties Tribunals and a Vice-President of the VAT and Duties Tribunals; and
  - (b) references in the Value Added Tax Act 1983 or in any other enactment, or in any subordinate legislation, to a value added tax tribunal, to the President of Value Added Tax Tribunals or to a Vice-President of Value Added Tax Tribunals, and any cognate expressions, shall be construed in accordance with subsection (1) and paragraph (a) above.
- (3) In the following provisions of this Chapter references to an appeal tribunal are references to a VAT and duties tribunal.

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*Status: Point in time view as at 01/07/1994. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 1994, Section 7 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (4) Sections 25 and 29 of the <sup>M2</sup>Finance Act 1985 (settling of appeals by agreement and enforcement of decisions of tribunal) shall have effect as if—
- (a) the references to section 40 of the <sup>M3</sup>Value Added Tax Act 1983 included references to this Chapter; and
  - (b) references to value added tax included references to any relevant duty.
- (5) Without prejudice to the generality of the power conferred by paragraph 9 of Schedule 8 to the <sup>M4</sup>Value Added Tax Act 1983 (rules of procedure for tribunals), rules under that paragraph may provide for costs awarded against an appellant on an appeal by virtue of this Chapter to be recoverable, and for any directly applicable Community legislation relating to any relevant duty or any enactment so relating to apply, as if the amount awarded were an amount of duty which the appellant is required to pay.
- (6) In Part I of Schedule 1 to the <sup>M5</sup>Tribunals and Inquiries Act 1992 (tribunals under direct supervision of Council on Tribunals), for the entry beginning “Value added tax” there shall be substituted the following entry—

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“VAT and duties

44. VAT and duties tribunals for England and Wales and for Northern Ireland, constituted in accordance with Schedule 8 to the Value Added Tax Act 1983 (c. 55).”

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- (7) In Part II of Schedule 1 to that Act of 1992 (tribunals under supervision of Scottish Committee of the Council), for the entry beginning “Value added tax” there shall be substituted the following entry—

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“VAT and duties

63. VAT and duties tribunals for Scotland constituted in accordance with Schedule 8 to the Value Added Tax Act 1983 (c. 55).”

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#### Commencement Information

- II** [S. 7](#) wholly in force at 31.8.1994; [s. 7](#) not in force at Royal Assent see [s. 19\(1\)](#); [s. 7](#) (except [s. 7\(1\)\(b\)](#)) in force at 1.7.1994 by [S.I. 1994/1690](#), [art. 2](#); [s. 7\(1\)\(b\)](#) in force at 31.8.1994 by [S.I. 1994/2143](#), [art. 2](#)

#### Marginal Citations

- M1** [1983 c. 55](#).  
**M2** [1985 c. 54](#).  
**M3** [1983 c. 55](#).  
**M4** [1983 c. 55](#).  
**M5** [1992 c. 53](#).

**Status:**

Point in time view as at 01/07/1994. This version of this provision has been superseded.

**Changes to legislation:**

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