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STATUTORY INSTRUMENTS

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1986 No. 2288

VALUE ADDED TAX

**The Value Added Tax Tribunals Appeals Order 1986**

<i>Made</i>	- - -	18th December 1986
<i>Laid before Parliament</i>		22nd December 1986
<i>Coming into Operation</i>		12th January 1987

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

1. This Order may be cited as the Value Added Tax Tribunals Appeals Order 1986 and shall come into operation on 12th January 1987.

2. If any party to proceedings before a value added tax tribunal is dissatisfied in point of law with a decision of the tribunal he may, notwithstanding section 13 of the Tribunals and Inquiries Act 1971(b), 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 Instruments, which has been fully argued before it and fully considered by it; and
- (c) the leave of a single judge of the Court of Appeal has been obtained pursuant to section 54(6) of the Supreme Court Act 1981(c).

*Hailsham of St. Marylebone, C*

Dated 18th December 1986

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(a) 1985 c. 54.  
(b) 1971 c. 62, applied by S.I. 1972/1210.  
(c) 1981 c. 54.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order enables appeals from Value Added Tax Tribunals 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 direct to the House of Lords.

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