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STATUTORY INSTRUMENTS

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**1991 No. 186**

**The Value Added Tax Tribunals (Amendment) Rules 1991**

- 13.** In rule 20(2), for sub-paragraph (b) there shall be substituted the following—
- “(b) in any other appeal except a reasonable excuse appeal or a mitigation appeal, a period of 30 days after—
    - (i) the date of notification of the notice of appeal; or
    - (ii) the date of notification of the notice of withdrawal of any application under rule 6 in the appeal; or
    - (iii) the date on which a direction dismissing any application under rule 6 in the appeal is released in accordance with rule 30;whichever shall be the latest;
  - (c) in an application for a hardship direction, a period of 30 days after the date of notification of the application.”.