
STATUTORY INSTRUMENTS

1991 No. 186

The Value Added Tax Tribunals (Amendment) Rules 1991

6. In rule 8, for the words from “within 30 days” to the words “(whichever shall be the later)” there shall be substituted the following—

“within the period of 30 days after—

- (a) the date of notification of the notice of appeal; or
- (b) the date of notification of the notice of withdrawal of any application under rule 6 in the appeal; or
- (c) 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”.