

**Status:** Point in time view as at 02/05/2000.

**Changes to legislation:** There are currently no known outstanding effects for the The Civil Procedure Rules 1998, RSC ORDER 91. (See end of Document for details)

## SCHEDULE 1

### Commencement Information

**II** Sch. 1 in force at 26.4.1999, see [Signature](#)

## RSC ORDER 91 REVENUE PROCEEDINGS

### Assignment to Chancery Division, etc.

**Rule 1** The following proceedings, namely—

- (a) any case stated for the opinion of the High Court under—
  - (i) section 13 [<sup>F1</sup>and 13B] of the Stamp Act 1891(1), or
  - (ii) section 705A of the Income and Corporation Taxes Act 1988(2), or
  - (iii) regulation 22 of the General Commissioners (Jurisdiction and Procedure) Regulations 1994(3);
- (b) any appeal to the High Court under—
  - (i) section 53, 56A or 100C (4) of the Taxes Management Act 1970(4), or
  - (ii) section 222 (3), 225, 249 (3) or 251 of the Inheritance Tax Act 1984(5), or
  - (iii) regulation 8 (3) or 10 of the Stamp Duty Reserve Tax Regulations 1986(6);
- (c) any application for permission to appeal under the said section 222 (3) or the said regulation 8 (3); and
- (d) proceedings to which the provisions of section 56A of the Taxes Management Act 1970(7) apply under any enactment or regulation,

shall be assigned to the Chancery Division and heard and determined by a single judge.

### Textual Amendments

**F1** Words in Sch. 1 RSC Order 91 rule 1(a)(i) inserted (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rules 1(b), 24

### Appeal under section 222 of the Inheritance Tax Act 1984(8)

<sup>F2</sup>**Rule 2** .....

(1) 1891 c. 39; section 13 was amended by the Administration of Justice (Miscellaneous Provisions) Act 1933 (c. 36), section 10(3), schedule 3.

(2) 1988 c. 1; section 705A was inserted by S.I. 1994/1813.

(3) S.I. 1994/1812.

(4) 1970 c. 9; sections 53 and 56A were substituted by S.I. 1994/1813. Section 100C was inserted by the Finance Act 1989 (c. 26).

(5) 1984 c. 51; sections 225 and 251 were substituted by S.I. 1994/1813.

(6) S.I. 1986/1711.

(7) 1970 c. 9; section 56A was substituted by S.I. 1994/1813.

(8) 1984 c. 51.

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**Textual Amendments**

**F2** Sch. 1 RSC Order 91 rule 2 revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with rule 39(b)) (as amended by S.I. 2000/940, rules 1, 2)

**Setting down case stated under Taxes Management Act 1970**

<sup>F3</sup>**Rule 3** .....

**Textual Amendments**

**F3** Sch. 1 RSC Order 91 rule 3 revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with rule 39(b)) (as amended by S.I. 2000/940, rules 1, 2)

**Case stated: notice to be given of certain matters**

<sup>F4</sup>**Rule 4** .....

**Textual Amendments**

**F4** Sch. 1 RSC Order 91 rule 4 revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with rule 39(b)) (as amended by S.I. 2000/940, rules 1, 2)

**Appeals under section 53 and 100C (4) of the Taxes Management Act 1970**

<sup>F5</sup>**Rule 5** .....

**Textual Amendments**

**F5** Rule 5, Sch. 1 RSC Order 91 rule 5 revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with rule 39(b)) (as amended by S.I. 2000/940, rules 1, 2)

**Appeals under section 56A of the Taxes Management Act 1970, section 225 of the Inheritance Tax Act 1984 and regulation 10 of the Stamp Duty Reserve Tax Regulations 1986**

<sup>F6</sup>**Rule 5A** .....

**Textual Amendments**

**F6** Sch. 1 RSC Order 91 rule 5A revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with rule 39(b)) (as amended by S.I. 2000/940, rules 1, 2)

**Appeals from value added tax tribunals**

<sup>F7</sup>**Rule 6** .....

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**Textual Amendments**

- F7** Sch. 1 RSC Order 91 rule 6 revoked (2.5.2000) by [The Civil Procedure \(Amendment\) Rules 2000 \(S.I. 2000/221\)](#), rule 1(b), **Sch. 8** (with [rule 39\(b\)](#)) (as amended by [S.I. 2000/940](#), rules 1, 2)

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