

2003 No. 2757

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 2003

Made - - - - - 28th October 2003

Laid before Parliament 4th November 2003

Coming into force - - - 1st December 2003

The Lord Chancellor, in exercise of the powers conferred upon him by paragraph 9 of Schedule 12 to the Value Added Tax Act 1994(a), after consultation with the Scottish Ministers and with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(b), makes the following Rules:

Citation, commencement and interpretation

1.—(1) These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 2003 and shall come into force on 1st December 2003.

(2) In these Rules a rule referred to by number alone means the rule so numbered in the Value Added Tax Tribunals Rules 1986(c).

Amendments to Value Added Tax Tribunals Rules 1986

2. In rule 2 (definitions)—

- (a) after the definition of “the 2001 Act” insert—
“the 2003 Act” means the Finance Act 2003(d);
- (b) in the definition of “appellant”, after “2001 Act” insert “or section 36 of the 2003 Act”;
- (c) in the definition of “evasion penalty appeal”, after “2001 Act” insert “, or section 25 or 28 of the 2003 Act,”;
- (d) in the definition of “mitigation appeal”, after “2001 Act” insert “or section 29 of the 2003 Act”;
- (e) in the definition of “reasonable excuse appeal”—
 - (i) for “section 10(4)” substitute “section 10(1)(e);
 - (ii) after “2001 Act” insert “or section 27 of the 2003 Act”.

3. In rule 4(3) (time for appealing), for “or section 40(8) of the 2001 Act” substitute “section 40(8) of the 2001 Act or section 35(4) of the 2003 Act”.

(a) 1994 c. 23. The functions of the Lord Advocate under paragraph 9 of Schedule 12 were transferred to the Secretary of State by the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), article 2(1) and the Schedule. Those functions are now exercisable by the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc) Order 1999 (S.I. 1999/1750), article 3 and Schedule 1. By virtue of paragraph 1(2) of Schedule 12, references in Schedule 12 to value added tax (or VAT) tribunals are construed as references to value added tax (or VAT) and duties tribunals.

(b) 1992 c. 53.

(c) S.I. 1986/590; relevant amending instruments are S.I. 1991/186, 1994/2617, 1997/255, 2001/3073 and 2002/2851.

(d) 2003 c. 14.

(e) The reference is to the Finance Act 1994 (c. 9).

4. In rule 7(1)(a) (statement of case etc), after “making of the penalty assessment” insert “or, as the case may be, the ascertainment of the penalty” and after “making of the assessment for” insert “, or, as the case may be, the ascertainment of,”.

5. In rule 8 (statement of case etc), after “is assessed” insert “or, as the case may be, demanded”.

6. In rule 8A (further provisions about statement of case)—

(a) after “with respect to an assessment” insert “or a demand notice (as defined by section 30(1) of the 2003 Act)”;

(b) after “specified in the assessment” insert “or, as the case may be, demand notice”.

7. In rule 19(3A) (power of tribunal to extend time and give directions), after “2001 Act” insert “or section 28 of the 2003 Act”.

8. In rule 20(1A), after “2001 Act” insert “or section 33 of the 2003 Act”.

9.—(1) In rule 29(1)(b) (award and direction as to costs), for “taxed by a Taxing Master of the Supreme Court or a district judge of the High Court of Justice in England and Wales or by” substitute “assessed by a Taxing Master of the Supreme Court or a district judge of the High Court of Justice in England and Wales by way of detailed assessment or taxed”.

(2) In rule 29(2), for “Order 62 of the Rules of the Supreme Court 1965” substitute “Part 47 of the Civil Procedure Rules 1998(a) and any practice directions supplementing that Part”.

10.—(1) In rule 31(1), after “facsimile transmission process” insert “or telex or other means of electronic communication which produces a text of the document, in which event the document shall be regarded as sent when the text of it is received in legible form”.

(2) For rule 31(2) substitute—

“(2) Any notice of appeal, notice of application or other document (including a facsimile of a document received by facsimile transmission process or telex or other means of electronic communication which produces a text of the document) may be—

(a) sent by post in a letter addressed to a proper officer at the appropriate tribunal centre; or

(b) handed back to the person from whom it was received; or

(c) sent by post in a letter addressed to the person from whom it appears to have been received or by whom it appears to have been sent; or

(d) if a facsimile of a document is received by facsimile transmission process or telex or other means of electronic communication which produces a text of the document, sent by the means by which it was received, either to a proper officer at the appropriate tribunal centre or to the person from whom it appears to have been received or by whom it appears to have been sent.”.

11. In rule 32(4), after “facsimile transmission process” insert “or telex or other means of electronic communication which produces a text of the document, in which event the document shall be regarded as sent when the text of it is received in legible form”.

Signed by authority of the Lord Chancellor

28th October 2003

Lord Filkin
Parliamentary Under Secretary of State,
Department for Constitutional Affairs

(a) S.I. 1998/3132.

EXPLANATORY NOTE

(This note is not part of the Rules)

These Rules make amendments to the Value Added Tax Tribunals Rules 1986 (S.I. 1986/590) consequential upon section 36 of the Finance Act 2003, which provides for appeals to the Value Added Tax and Duties Tribunals in relation to civil penalties under Part 3 of the Finance Act 2003, for evasion of relevant taxes or duties (under section 25 of the Act) and contravention of relevant rules (under section 26).

They also make minor amendments relating to the assessment of costs and the electronic service of documents.

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The Value Added Tax Tribunals (Amendment) Rules 2003

£1.75

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Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of
Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.
E1382 11/2003 131382 19585

ISBN 0-11-048132-1



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