
STATUTORY INSTRUMENTS

2004 No. 1032

The Value Added Tax Tribunals (Amendment) Rules 2004

Amendments to Value Added Tax Tribunals Rules 1986

2. In rule 2 (interpretation)—
- (a) in the definition of “appellant”, after “or section 36 of the 2003 Act” insert “or regulation 12 of the Export (Penalty) Regulations”;
 - (b) after the definition of “evasion penalty appeal” insert—
 ““the Export (Penalty) Regulations” means the Export (Penalty) Regulations 2003(1);”;
 - (c) in the definition of “mitigation appeal”, after “or section 29 of the 2003 Act” insert “or regulation 5 of the Export (Penalty) Regulations”;
 - (d) in the definition of “reasonable excuse appeal”, after “or section 27 of the 2003 Act” insert “or regulation 4 of the Export (Penalty) Regulations”.