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STATUTORY INSTRUMENTS

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**2004 No. 1032**

**VALUE ADDED TAX**

**The Value Added Tax Tribunals (Amendment) Rules 2004**

*Made* - - - - 26th March 2004  
*Laid before Parliament* 6th April 2004  
*Coming into force* - - 4th May 2004

The Lord Chancellor, in exercise of the powers conferred upon him by paragraph 9 of Schedule 12 to the Value Added Tax Act 1994(1), after consultation with the Scottish Ministers, and with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(2), makes the following Rules:

**Citation, commencement and interpretation**

1.—(1) These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 2004 and shall come into force on 4th May 2004.

(2) In these Rules a rule referred to by number alone means the rule so numbered in the Value Added Tax Tribunals Rules 1986(3).

**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(4);”;

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(1) 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.

(2) 1992 c. 53.

(3) S.I. 1986/590; relevant amending instruments are S.I. 1991/186, 1994/2617, 1997/255, 2001/3073, 2002/2851 and 2003/2757.

(4) S.I. 2003/3102.

- (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”.
3. In rule 4(3) (time for appealing), for “or section 35(4) of the 2003 Act” substitute “, section 35(4) of the 2003 Act or regulation 11(4) of the Export (Penalty) Regulations”.
  4. In rule 8A (further provision about statement of case), after “section 30(1) of the 2003 Act” insert “or regulation 6 (1) of the Export (Penalty) Regulations”.
  5. In rule 20(1A) (disclosure, inspection and production of documents), after “or section 33 of the 2003 Act” insert “or regulation 9 of the Export (Penalty) Regulations”.
  6. In rule 31(2), after “which produces a text of the document)” insert “handed in or received at a tribunal centre other than the appropriate tribunal centre”.

Signed by authority of the Lord Chancellor

26th March 2004

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

## 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 regulation 12 of the Export (Penalty) Regulations 2003 (S.I. [2003/3102](#)), which provides for appeals to the Value Added Tax and Duties Tribunals in relation to civil penalties imposed by regulation 3 of those Regulations for contravention of a relevant export rule.

These Rules also rectify the omission, in the version of rule 31(2) of the Value Added Tax Tribunals Rules 1986 (S.I. [1986/590](#)) inserted by rule 10(2) of the Value Added Tax Tribunals (Amendment) Rules 2003 (S.I. [2003/2757](#)), of a reference to documents being received at a tribunal centre other than the appropriate one.