

2007 No. 2351

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 2007

<i>Made</i>	- - - -	<i>8th August 2007</i>
<i>Laid before Parliament</i>		<i>10th August 2007</i>
<i>Coming into force</i>	- -	<i>17th September 2007</i>

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

1. These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 2007 and shall come into force on 17th September 2007.

2.—(1) The Value Added Tax Tribunals Rules 1986(c) are amended as follows.

(2) In rule 2 (interpretation)—

(a) for the definition of “appellant” substitute—

““appellant” means a person who, being entitled to do so under any enactment for the time being in force, brings an appeal to a VAT and duties tribunal;”;

(b) in the definition of “the Commissioners” for “of Customs and Excise” substitute “for Revenue and Customs”.

(3) In rule 4 (time for appealing), in paragraph (3)—

(a) after “under” insert “ section 7C(3)(d) of the Tobacco Products Duty Act 1979(d),”; and

(b) for “or regulation 11(4) of the Export (Penalty) Regulations” substitute “regulation 11(4) of the Export (Penalty) Regulations, or regulation 4(5) of the Control of Cash (Penalties) Regulations 2007(e)”.

(4) In rule 20 (disclosure, inspection and production of documents), in paragraph (1A) after “Export (Penalty) Regulations” insert “ or regulation 4(5) of the Control of Cash (Penalties) Regulations 2007”.

(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 2 and Schedule 1. By virtue of paragraph 1(2) of Schedule 12 to the 1994 Act, 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. 1994/2617, 1997/255, 2001/3073, 2002/2851, 2003/2757 and 2004/1032.

(d) 1979 c.7 as inserted by section 2(1) of the Finance Act 2006 c. 25.

(e) S.I. 2007/1509.

Signed by authority of the Lord Chancellor

8th August 2007

Bridget Prentice
Parliamentary Under-Secretary of State
Ministry of Justice

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).

Rule 2(2)(a) replaces the definition of “appellant”. This change will ensure that the definition of appellant in the 1986 Rules does not need to be amended every time a new right of appeal to a VAT and duties tribunal is established by any enactment.

Rule 2(2)(b) is a consequential amendment in relation to a change of name.

Rules 2(3) and (4) amend rules 4(3) (dealing with times for appealing) and 20(1A) (disclosure, inspection and production of documents) of the 1986 Rules to take account of the amendment made to the Tobacco Products Duty Act 1979 (c.7) by section 2(1) of the Finance Act 2006 (c.25) and the commencement of the Control of Cash (Penalties) Regulations 2007.

Section 2(1) of the 2006 Act inserts provisions into the 1979 Act that place a legal duty on tobacco manufacturers not to facilitate smuggling and impose penalties on manufacturers who fail to comply with that duty. The new section 7C(3)(d) specifies when a penalty notice will be deemed to have been confirmed by a Commissioner following a request by a manufacturer for that penalty notice to be reviewed.

The Control of Cash (Penalties) Regulations 2007 give effect to Community Regulation 1889/2005. The 2007 Regulations provide for penalties for failing to declare movements of cash, as required under article 3 of the Community Regulation, and for an appeal against the imposition of those penalties.

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