

2007 No.

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 2007

<i>Made</i> - - - -	2007
<i>Laid before Parliament</i>	2007
<i>Coming into force</i> - -	2007

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, and Schedule 1 to, 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 **2007.

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

(2) In rule 2 (Interpretation), in the definition of “appellant”, after “means” substitute “any person who brings an appeal to the Tribunal”.

(3) In rule 4 (Time for appealing), in paragraph (3), after “under” insert “section 7C(3)(d) of the Tobacco Products Duty Act 1979,(d)”.

Signed by authority of the Lord Chancellor

Address	<i>Name</i>
Date	Parliamentary Under Secretary of State, Department for Constitutional affairs

(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 the Finance Act 2006, section 2(1).

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) changes the definition of “appellant” so as to capture appeals to the Value Added Tax and Duties Tribunal under any enactment or secondary legislation.

Rule 2(3) inserts a new provision into rule 4(3) 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). Section 2(1) of 2006 Act inserts provisions into the 1979 Act that place a legal duty on tobacco manufacturers not to facilitate smuggling and imposes penalties on manufacturers who fail to comply with that duty. The new section 7C(3)(d) deems confirmation of a penalty notice.