EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order brings under the direct supervision of the Council on Tribunals an adjudicator appointed under section 13 of the National Insurance Act, 1959, and provides for an appeal from such an adjudicator to the High Court or the Court of Session on a point of law.

PROCEDURE OF TRIBUNALS

1959 No. 452

The Tribunals and Inquiries (Revenue Tribunals) Order, 1959

Made - - - -	16*th March*, 1959
Laid before Parliament	23*rd March*, 1959
Coming into Operation	1*st April*, 1959

Whereas, after consultation with the Council on Tribunals, it appears to us to be expedient that the decisions of the tribunals specified in this Order should be excluded from the operation of subsection (1) of section 12 of the Tribunals and Inquiries Act, 1958(a), on the ground that the subject matter of such decisions, or the circumstances in which they are made, make the giving of reasons unnecessary or impracticable:

Now, therefore, we, the Lord High Chancellor of Great Britain and the Secretary of State for Scotland, in exercise of the powers conferred on us by subsection (4) of the said section 12, hereby make the following Order:—

1. This Order may be cited as the Tribunals and Inquiries (Revenue Tribunals) Order, 1959, and shall come into operation on the first day of April, 1959.

2.—(1) In this Order—

"Board of Referees" means the board appointed for the purposes of section 287 of the Income Tax Act, 1952(b);

(a) 6 & 7 Eliz. 2. c. 66. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

"General Commissioners" and "Special Commissioners" have the same meaning as in the said Act of 1952;

"Income Tax Commissioners" means General Commissioners, Special Commissioners and any Commissioners acting in pursuance of section 11 of the said Act of 1952;

the reference to appeals to which the provisions of section 64 of the said Act of 1952 apply includes a reference to appeals to which those provisions apply with any necessary modification.

(2) The Interpretation Act, 1889(a), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

3. Subsection (1) of section 12 of the Tribunals and Inquiries Act, 1958, shall not apply to—

(*a*) decisions of any body of Income Tax Commissioners in proceedings on appeals to which the provisions of section 64 of the Income Tax Act, 1952, (under which the Commissioners may be required to state a case for the opinion of the High Court or the Court of Session) apply, or on claims or disputes falling to be determined in like manner as any such appeal, not being decisions of the Special Commissioners on appeals which may be required to be re-heard by the Board of Referees;

(*b*) decisions of the Board of Referees.

Dated the sixteenth day of March, 1959.

Kilmuir, C.
John S. Maclay.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order excludes from the operation of section 12 (1) of the Tribunals and Inquiries Act, 1958, (which requires the tribunals to which the section applies to furnish a statement of the reasons for a decision if so requested) decisions of the Board of Referees and decisions of Income Tax Commissioners to which the appeal procedure by way of Case Stated under the Income Tax Act, 1952, applies (except decisions of the Special Commissioners in cases in which a re-hearing by the Board of Referees may be required).

(a) 52 & 53 Vict. c. 63.