1961 No. 152

TRIBUNALS AND INQUIRIES

The Tribunals and Inquiries (Revenue Tribunals) Order, 1961

Made - - - -	24*th January*, 1961
Laid before Parliament	31*st January*, 1961
Coming into Operation	1*st February*, 1961

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 section 12 of the Tribunals and Inquiries Act, 1958(a), and after consulting the Council on Tribunals, hereby make the following Order:—

1.—(1) This Order may be cited as the Tribunals and Inquiries (Revenue Tribunals) Order, 1961, and the Tribunals and Inquiries (Revenue Tribunals) Order, 1959(b), and this Order may be cited together as the Tribunals and Inquiries (Revenue Tribunals) Orders, 1959 and 1961.

(2) This Order shall come into operation on the first day of February, 1961.

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

2. Paragraph 3 of the Tribunals and Inquiries (Revenue Tribunals) Order, 1959, shall be amended—

(*a*) by inserting after the words "by the Board of Referees" in sub-paragraph (*a*) of that paragraph the words "or by the tribunal constituted for the purposes of section 28 of the Finance Act, 1960(d)"; and

(*b*) by adding at the end the following sub-paragraph:—

"(*c*) decisions of the tribunal constituted for the purposes of the said section 28".

Dated the 24th day of January, 1961.

Kilmuir, C.
John S. Maclay.

EXPLANATORY NOTE

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

The effect of this Order is to require the Special Commissioners of Income Tax to furnish a statement of the reasons for their decision, if so requested, in any case in which a re-hearing by the tribunal constituted for the purposes of section 28 of the Finance Act, 1960, may be required, while excluding that tribunal from the obligation to furnish a statement of reasons.

(a) 6 & 7 Eliz. 2. c. 66.
(b) S.I. 1959/452 (1959 II, p. 2674).
(c) 52 & 53 Vict. c. 63.
(d) 8 & 9 Eliz. 2. c. 44.