STATUTORY INSTRUMENTS

1977 No. 1017

VALUE ADDED TAX

The Value Added Tax Tribunals (Amendment) Rules 1977

Made - - - -	16*th June* 1977
Laid before the House of Commons - -	24*th June* 1977
Coming into Operation	18*th July* 1977

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by Schedule 6 to the Finance Act 1972(**a**), and after consultation with the Council on Tribunals, hereby make the following Rules:—

Citation and Commencement

1. These Rules may be cited as the Value Added Tax Tribunals (Amendment) Rules 1977 and shall come into operation on 18th July 1977.

Interpretation

2. In these Rules "the Principal Rules" means the Value Added Tax Tribunals Rules 1972(**b**) as amended (**c**).

3. The Interpretation Act 1889(**d**) shall apply for the interpretation of these Rules as it applies for the interpretation of an Act of Parliament.

Amendment of the Principal Rules

4. Rule 6(1) of the Principal Rules shall be amended by deleting "21" in the first line thereof and substituting "30" therefor.

5. Rule 20(2) of the Principal Rules shall be amended by deleting "14" in both the second and third lines thereof and substituting "30" therefor in the first instance and "21" therefor in the second instance.

J. C. Leeming,
Commissioner of Customs and Excise.

16th June 1977.
King's Beam House,
Mark Lane,
London EC3R 7HE.

(**a**) 1972 c. 41. (**b**) S.I. 1972/1344 (1972 II, p. 4063).
(**c**) The amending Rules are not relevant to the subject matter of these Rules.
(**d**) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules (which have been prepared in consultation with the Council on Tribunals) extend certain time limits provided for by the Value Added Tax Tribunals Rules 1972. Rule 4 extends the time limit for the service by the Commissioners of Customs and Excise of a document stating the grounds for their disputed decision from 21 to 30 days. Rule 5 extends the time limits for service by an Appellant of an application for his appeal to be entertained without payment or deposit of tax from 14 days from the date of the Commissioners' letter containing the disputed decision, or 14 days from a date notified in a subsequent letter from the Commissioners, to 30 days in the first instance and 21 days in the second instance.

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