
STATUTORY INSTRUMENTS

2009 No. 56

**The Transfer of Tribunal Functions and
Revenue and Customs Appeals Order 2009**

Citation and commencement

1.—(1) This Order may be cited as the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009.

(2) This Order comes into force on 1st April 2009.

The existing tribunals

2. In this Order “existing tribunals” means—

- (a) the Commissioners for the general purposes of the income tax established under section 2 of the Taxes Management Act 1970⁽¹⁾;
- (b) the Commissioners for the special purposes of the Income Tax Acts established under section 4 of the Taxes Management Act 1970;
- (c) the VAT and duties tribunals established under Schedule 12 to the Value Added Tax Act 1994⁽²⁾;
- (d) the tribunal established under section 706 of the Income and Corporation Taxes Act 1988⁽³⁾; and
- (e) the tribunal established under section 704 of the Income Tax Act 2007⁽⁴⁾.

Transfer of functions, consequential and other amendments

3.—(1) Schedule 1 contains amendments to primary legislation which—

- (a) transfer functions of existing tribunals, and
- (b) make consequential and other provision (including provision about reviews of decisions by Her Majesty’s Revenue and Customs).

(2) Schedule 2 contains amendments to secondary legislation which—

- (a) transfer functions of existing tribunals, and
- (b) make consequential and other provision (including provision about reviews of decisions by Her Majesty’s Revenue and Customs).

(1) 1970 c. 9. Sections 4 and 4A were substituted by section 127 of, and paragraphs 1 and 8 of Schedule 22 to, the [Finance Act 1984](#) (c. 43).

(2) 1994 c. 23.

(3) 1988 c. 1.

(4) 2007 c. 3. This tribunal was added to the list of tribunals in Schedule 6 of the Tribunals, Courts and Enforcement Act 2007 by article 2 of [S.I. 2008/2833](#).

Abolition of existing tribunals

4. The existing tribunals (apart from the Commissioners for the general purposes of the income tax) are abolished.

Transfer of members of existing tribunals

5. A person who, immediately before this Order comes into force, holds an office listed in column 1 of any of the following tables is to hold the office or offices listed in the corresponding entry in column 2 of that table—

The Special Commissioners

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Commissioner for the special purposes of the Income Tax Acts appointed under section 4 of the Taxes Management Act 1970	Transferred-in judge of the Upper Tribunal
Deputy Commissioner for the special purposes of the Income Tax Acts appointed under section 4A of the Taxes Management Act 1970	Transferred-in judge of the First-tier Tribunal and deputy judge of the Upper Tribunal

VAT and duties tribunals

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
President of VAT and duties tribunals appointed under paragraph 2 of Schedule 12 to the Value Added Tax Act 1994 ⁽⁵⁾	Transferred-in judge of the Upper Tribunal
Person appointed to a panel of chairmen of a VAT and duties tribunal under paragraph 7 of Schedule 12 to the Value Added Tax Act 1994	Transferred-in judge of the First-tier Tribunal and deputy judge of the Upper Tribunal
Person appointed to a panel of other members of a VAT and duties tribunal under paragraph 7 of Schedule 12 to the Value Added Tax Act 1994	Transferred-in other member of the First-tier Tribunal

Tribunal established under section 706 ICTA 1988

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Chairman of the tribunal appointed under section 706(1)(a) of the Income and Corporation Taxes Act 1988 ⁽⁶⁾	Transferred-in judge of the Upper Tribunal
Other member of the tribunal appointed under section 706(1)(b) of the Income and Corporation Taxes Act 1988	Transferred-in other member of the First-tier Tribunal

(5) 1994 c. 23.

(6) 1988 c. 1.

Tribunal established under section 704 ITA 2007

<i>1. Office held</i>	<i>2. Office or offices to be held</i>
Chairman of the tribunal appointed under section 704(1)(a) of the Income Taxes Act 2007(7)	Transferred-in judge of the Upper Tribunal
Other member of the tribunal appointed under section 704(1)(b) of the Income Taxes Act 2007	Transferred-in other member of the First-tier Tribunal

Transitionals and savings

6. Schedule 3 contains—
- (a) transitional provision, and
 - (b) saving provision.

Signed by authority of the Lord Chancellor

18th January 2009

14th January 2009

Bridget Prentice
Parliamentary Under-Secretary of State
Ministry of Justice
Tony Cunningham
Bob Blizzard
Two of the Lords Commissioners of Her
Majesty's Treasury