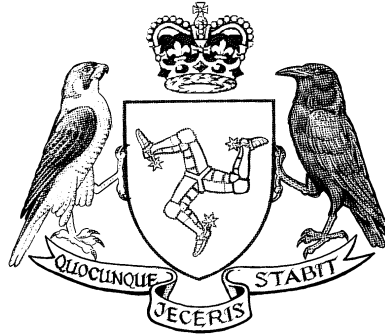


**VALUE ADDED TAX (AMENDMENT)  
ACT 2009**

**Arrangement of Sections**

Section

1. Amendment of the Value Added Tax Act 1996
2. Short title and commencement



Isle of Man) Signed in Tynwald: 17th March 2009  
 to Wit Received Royal Assent: 17th March 2009  
 Announced to Tynwald: 18th March 2009

## AN ACT

to amend Schedule 13 to the  
 Value Added Tax Act 1996.

**B**E IT ENACTED by the Queen's Most Excellent Majesty, by  
 and with the advice and consent of the Council and Keys in  
 Tynwald assembled, and by the authority of the same, as follows:—

**1.** (1) Schedule 13 to the Value Added Tax Act 1996 is  
 amended as follows.

Amendment  
 of the Value  
 Added Tax  
 Act 1996

(2) For paragraph 4 (membership of the Tribunal)  
 substitute —

[c. 1]

**“4.** (1) For each sitting of the Tribunal —

(a) the chairman shall be —

- (i) the Senior President of Tribunals  
 appointed under section 2 of the  
 Tribunals, Courts and Enforcement Act  
 2007 ( of Parliament);
- (ii) the President of the chamber, established  
 under section 7 of that Act, that deals  
 with value added tax appeals in the  
 United Kingdom (“the Chamber  
 President”); or
- (iii) a judge of either the First-tier Tribunal  
 or the Upper Tribunal established under  
 section 3 of that Act authorised by the  
 Chamber President; and

[c. 15]

- (b) the other 2 members shall be selected from the panel of Tribunal members constituted under paragraph 5 of this Schedule by the Chamber President or a judge falling within paragraph (a)(iii) authorised by the Chamber President.

[c.1]

(2) Section 4 of the Tribunals Act 2006 (constitution of Part 2 tribunals under that Act) does not apply to the VAT and Duties Tribunal.”.

(3) In paragraphs 5 and 6 (constitution of panel for tribunal and tribunal rules) for “the President” substitute “the Chamber President”.

Short title and commencement

**2.** (1) This Act may be cited as the Value Added Tax (Amendment) Act 2009.

(2) Section 1(2), and subsection (1) of that section to the extent that it relates to that subsection, shall come into operation on 1st April 2009.

(3) Despite subsection (2) for the purposes of appeal hearings to be conducted on or after 1st April 2009 —

- (a) a judge may be authorised under paragraph 4(1)(a)(iii) of Schedule 13 to the Value Added Tax Act 1996 as substituted by section 1(2) of this Act; and

- (b) other members may be selected under paragraph 4(1)(b) of Schedule 13 to that Act as so substituted,

at any time after the passing of this Act.