



## HIGH COURT ACT 1991

# RULES OF THE HIGH COURT OF JUSTICE (AMENDMENT) 2011

*Laid before Tynwald*

2011

*Coming into operation in accordance with rule 2*

The Deemsters make these Rules under section 19A of the High Court Act 1991<sup>1</sup>.

### **1 Citation**

These Rules are the Rules of the High Court of Justice (Amendment) 2011.

### **2 Commencement**

These Rules come into operation on 1<sup>st</sup> July 2011.

### **3 Amendment of the Rules of the High Court of Justice 2009**

After rule 14.19 of the Rules of the High Court of Justice 2009<sup>2</sup> (appeals from the Isle of Man Copyright Tribunal) insert the following—

#### **“14.19A Appeals from the Value Added Tax and Duties Tribunal**

(1) In this rule—

“appeal” means an appeal on a point of law from the Value Added Tax and Duties Tribunal;

“the Tribunal” means that Tribunal; and

“the VAT and Duties Rules” means the Value Added Tax and Duties Tribunal Rules 2011<sup>3</sup>.

<sup>1</sup> 1991 c. 12: section 19A was inserted by section 10 of the Civil Jurisdiction Act 2001 (c. 28).

<sup>2</sup> SD 352/09.

<sup>3</sup> SD 548/11.

Price: £0.75

- (2) A party wishing to appeal against a decision of the Tribunal to the Appeal Division must seek permission to do so by making a written application to the Tribunal.
- (3) An application under paragraph (2) must be sent or delivered to the Tribunal so that it is received no later than 56 days after the latest of the dates on which the Tribunal sends to the person making the application -
  - (a) full written reasons for the decision;
  - (b) notification of amended reasons for, or correction of, the decision following a review; or
  - (c) notification that an application for the decision to be set aside has been unsuccessful.
- (4) The date in paragraph (3)(c) applies only if the application for the decision to be set aside was made within the time stipulated in rule 40 of the VAT and Duties Rules or any extension of that time granted by the Tribunal.
- (5) If the person seeking permission to appeal sends or delivers the application to the Tribunal later than the time required by paragraph (3) or by any extension of time under rule 7(3)(a) of the VAT and Duties Tribunal Rules –
  - (a) the application must include a request for an extension of time and the reason why the application notice was not provided in time; and
  - (b) unless the Tribunal extends time for the application under that rule, the Tribunal must not admit the application.
- (6) An application under paragraph (2) must –
  - (a) identify the decision of the Tribunal to which it relates;
  - (b) identify the alleged error or errors in the decision; and
  - (c) state the result the party making the application is seeking.
- (7) On receiving an application for permission to appeal the Tribunal must first consider, taking into account the overriding objective in rule 4 of the VAT and Duties Tribunal Rules, whether to review the decision under rule 41 of those Rules.
- (8) If the Tribunal decides not to review the decision, or reviews the decision and decides to take no action in relation to the decision, or part of it, the Tribunal must consider whether to give permission to appeal in relation to the decision or that part of it.
- (9) The Tribunal must send a record of its decision to the parties as soon as practicable.

- (10) If the Tribunal refuses permission to appeal it must send with the record of its decision –
- (a) a statement of its reasons for such refusal; and
  - (b) notification of the right to make an application to the Appeal Division for permission to appeal and the time within which, and the method by which, such application must be made.
- (11) The Tribunal may give permission to appeal on limited grounds, but must comply with paragraph (10) in relation to any grounds on which it has refused permission.”.

Made this 23rd day of June 2011

*D.C. Doyle*

Her Majesty’s First Deemster and Clerk of the Rolls

*Andrew Corlett*

Second Deemster

#### EXPLANATORY NOTE

*(This Note is not part of the Rules)*

These Rules amend the Rules of the High Court of Justice 2009 to make provision requiring leave for appeals from the decisions of the Value Added Tax and Duties Tribunal.