

1973. No. 349

[C]

MAGISTRATES' COURTS**Magistrates' Courts (Amendment) (Value Added Tax)
Rules (Northern Ireland) 1973**

RULES, DATED 19TH SEPTEMBER 1973, MADE BY THE SECRETARY OF STATE UNDER SECTION 23 OF THE MAGISTRATES' COURTS ACT (NORTHERN IRELAND) 1964.

I, THE RIGHT HONOURABLE WILLIAM WHITELAW, M.C., M.P., in exercise of the powers conferred on me by section 23 of the Magistrates' Courts Act (Northern Ireland) 1964(a) and section 1(1) of the Northern Ireland (Temporary Provisions) Act 1972(b) and of every other power enabling me in that behalf, on the recommendation of the Magistrates' Courts Rules Committee and after consultation with the Lord Chief Justice, do hereby make the following Rules:—

Citation

1. These Rules may be cited as the Magistrates' Courts (Amendment) (Value Added Tax) Rules (Northern Ireland) 1973.

Amendment of Part IV of the principal Rules as to value added tax

2. There shall be added to Rules 78 and 80 of the Magistrates' Courts Rules (Northern Ireland) 1965(c) respectively the following paragraphs:—

"(3) Subject to this Rule in addition to the costs, fees and expenses referred to in this Rule, a successful party may recover a sum equivalent to the value added tax at the appropriate rate on so much of the amount of those costs, fees and expenses as were incurred in respect of any taxable supply of goods or services within the meaning of Part 1 of the Finance Act 1972(d); but only in so far as the tax is not deductible as input tax by the successful party.

(4) Subject to paragraph (5), in a decree there shall be added after the words "witnesses' expenses" the words "and, in addition, any sum for value added tax recoverable by the plaintiff [or (in the case of a dismissal) defendant]".

(5) Paragraph (4) shall not apply to a decree in undefended proceedings within the meaning of Rule 57 or where value added tax is not recoverable by the successful party under paragraph (3)."

Dated this 19th day of September 1973.

W. S. I. Whitelaw,
One of Her Majesty's Principal
Secretaries of State.

(a) 1964. c. 21 (N.I.).

(b) 1972. c. 22.

(c) S.R. & O. (N.I.) 1965, No. 206.

(d) 1972. c. 41.