1973. No. 348 **[C]**

COUNTY COURTS

County Court (Amendment) (Value Added Tax) Rules (Northern Ireland) 1973

RULES, DATED 19TH SEPTEMBER 1973, MADE BY THE SECRETARY OF STATE UNDER SECTION 146 OF THE COUNTY COURTS ACT (NORTHERN IRELAND) 1959.

I, THE RIGHT HONOURABLE WILLIAM WHITELAW, M.C., M.P., in exercise of the powers conferred on me by section 146 of the County Courts Act (Northern Ireland) 1959(**a**), section 1(1) of the Northern Ireland (Temporary Provisions) Act 1972(**b**) and all other powers enabling me in that behalf do hereby, upon the recommendation of the County Court Rules Committee and after consultation with the Lord Chief Justice, make the rules hereinafter set forth:—

Citation

1. These Rules may be cited as the County Court (Amendment) (Value Added Tax) Rules (Northern Ireland) 1973.

Interpretation

2. In these Rules any reference to an Order or Rule is a reference to that Order or Rule as numbered in the County Court Rules (Northern Ireland) 1965(**c**).

Decree to refer to value added tax where recoverable

3. In Order 29 after Rule 1A there shall be added the following Rule:—

"*Recovery of value added tax*

1B.—(1) Subject to paragraph (2), 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 dismiss) defendant]".

(2) Paragraph (1) shall not apply to a summary or default decree or a decree in undefended or in equity proceedings or where value added tax is not recoverable by the successful party under Rule 3A of Order 44."

Value added tax recoverable as between party and party

4.—(1) In Order 44 after Rule 3 there shall be inserted the following Rule:—

"*Value added tax*

3A. In addition to the costs, fees and expenses referred to in Rule 2 a successful party may, as between party and party (except where the proceedings are by summary or default civil bill or by ordinary civil bill which is undefended) recover a sum equivalent to the value added tax at the appropriate rate on so much of the amount of those costs, fees and

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(**a**) 1959. c. 25. (**b**) 1972. c. 22.
(**c**) S.R. & O. (N.I.) 1965, No. 261, as amended by S.R. & O. (N.I.) 1971, Nos. 26 and 35 and S.R. & O. (N.I.) 1972, No. 197 and S.R. & O. (N.I.) 1973, No. 126.