STATUTORY INSTRUMENTS

1967 No. 149

TAXES

The Capital Gains Tax Regulations 1967

Made - - - - 9th February 1967

Laid before the House of

Commons - - 15th February 1967

Coming into Operation 16th February 1967

THE CAPITAL GAINS TAX REGULATIONS 1967

- 1. Citation and commencement
- 2. Interpretation
- 3. Notices of appeals against assessments
- 4. Choice of appeal Commissioners
- 5. Assignment of appeals to General Commissioners
- 6. Representations in writing
- 7. Representation of the inspector
- 8. Joinder of third parties in appeals
- 9. Applications for determination of market value
- 10. Reference of questions of value to other tribunals
- 11. Conclusive effect of a determination on appeal
- 12. Agreements in writing of market value or apportionment
- 13. Persons affected by a determination or agreement in writing
- 14. Fraud or wilful default
- 15. Interpretation of certain expressions
- 16. Notification of third parties
- 17. Proceedings in Northern Ireland
- 18. Service by post

Signature

Explanatory Note