
STATUTORY INSTRUMENTS

1994 No. 1813

INCOME TAX

INHERITANCE TAX

TAXES

The General and Special Commissioners
(Amendment of Enactments) Regulations 1994

Made - - - - - *6th July 1994*
Laid before Parliament *14th July 1994*
Coming into force *1st September 1994*

THE GENERAL AND SPECIAL COMMISSIONERS
(AMENDMENT OF ENACTMENTS) REGULATIONS 1994

1. Citation, commencement and effect
2. Amendments of Acts and statutory instruments, and repeals
Signature

SCHEDULE 1 — AMENDMENTS

1. The Acts and statutory instruments listed below shall have effect...
2. ***Taxes Management Act 1970 c. 9***
3. In section 44(5), after the words “Taxes Acts” there shall...
4. In section 45— (a) in subsection (1), the words from...
5. In section 46(2), after the words “Taxes Acts” where they...
6. In section 50— (a) subsections (1) to (5) shall be...
7. Sections 51 and 52 shall be omitted.
8. For section 53 there shall be substituted— Appeals against summary...
9. In section 55— (a) in subsection (6) the word “lawful”...
10. In section 56— (a) subsections (1), (2), (4) and (5)...
11. For section 56A there shall be substituted— Appeals from the...
12. In section 58 — (a) for subsection (2) there shall...
13. In section 98, in the Table the words “Section 51...”
14. In section 100(1), the words from “or a penalty” to...
15. In section 100B(3), for the words “section 56” there shall...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16. In section 115, after subsection (4) there shall be added—...
17. In section 118(1)— (a) after the definition of “company” there...
18. ***Oil Taxation Act 1975 c. 22***
19. In Schedule 5, in sub-paragraph (1) of paragraph 8—
20. ***Inheritance Tax Act 1984 c. 51***
21. For section 225 there shall be substituted— Appeals from Special...
22. For section 251 there shall be substituted— Appeals against summary...
23. ***Income and Corporation Taxes Act 1988 c. 1***
24. After section 705 there shall be inserted— Statement of case...
25. ***Finance Act 1994 c. 9***
26. ***Tribunals and Inquiries (Revenue Tribunals) Order 1959 (S.I. 1959/452)***
27. ***Capital Gains Tax Regulations 1967 (S.I. 1967/149)***
28. ***Stamp Duty Reserve Tax Regulations 1986 (S.I. 1986/1711)***
29. For regulation 10 there shall be substituted— Appeals from the...
30. (1) The Table in Part I of the Schedule (which...
31. (1) Part II of the Schedule (which restates the provisions...
32. ***Lloyd’s Underwriters (Tax) Regulations 1989 (S.I. 1989/421)***
33. ***Lloyd’s Underwriters (Tax) (1987-88) Regulations 1990 (S.I. 1990/627)***
34. ***Lloyd’s Underwriters (Tax) (1988-89) Regulations 1991 (S.I. 1991/851)***
35. ***Lloyd’s Underwriters (Tax) (1989-90) Regulations 1992 (S.I. 1992/511)***
36. ***Lloyd’s Underwriters (Tax) (1990-91) Regulations 1993 (S.I. 1993/415)***
37. ***Income Tax (Employments) Regulations 1993 (S.I. 1993/744)***
38. ***Lloyd’s Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728)***

SCHEDULE 2 — REPEALS AND REVOCATIONS

PART I — REPEALS

PART II — REVOCATIONS

Explanatory Note