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STATUTORY INSTRUMENTS

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**2002 No. 2976**

**INCOME TAX  
INHERITANCE TAX  
TAXES  
SOCIAL SECURITY**

The General Commissioners and Special Commissioners  
(Jurisdiction and Procedure) (Amendment) Regulations 2002

*Made - - - - 25th November 2002*

*Laid before Parliament 3rd December 2002*

*Coming into force 31st December 2002*

THE GENERAL COMMISSIONERS AND SPECIAL  
COMMISSIONERS (JURISDICTION AND  
PROCEDURE) (AMENDMENT) REGULATIONS 2002

1. Citation, commencement and application
  2. Amendments to the Special Commissioners (Jurisdiction and Procedure) Regulations 1994
  3. In regulation 2— (a) in the definition of “proceedings” after...
  4. In regulation 7(1) for the words “the Presiding” where they...
  5. After regulation 7 insert— Lead Cases (1) Where— (a) one or more proceedings under Part II...
  6. For regulation 15 substitute— Hearings in public (1) Subject to the following paragraphs of this regulation, hearings...
  7. Amendments to the General Commissioners (Jurisdiction and Procedure) Regulations 1994
  8. In regulation 2— (a) in the definition of “proceedings” after...
  9. After regulation 6 insert— Lead Cases (1) Where— (a) one or more proceedings under Part II...
  10. For regulation 13 substitute— Hearings in public (1) Subject to the following paragraphs of this regulation, hearings...
- Signature  
Explanatory Note