
STATUTORY INSTRUMENTS

2007 No. 3612

INCOME TAX

**The General Commissioners and Special Commissioners
(Jurisdiction and Procedure) (Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>15th December 2007</i>
<i>Laid before Parliament</i>		<i>21st December 2007</i>
<i>Coming into force</i>	- -	<i>28th January 2008</i>

The Lord Chancellor, with the consent of the Scottish Ministers, and after consultation with the Administrative Justice and Tribunals Council in accordance with section 8 of the Tribunals and Inquiries Act 1992⁽¹⁾, makes the following Regulations in exercise of the powers conferred by section 56B of the Taxes Management Act 1970⁽²⁾.

(1) 1992 c.53 as amended by paragraph 30 of Schedule 8 to the Tribunals, Courts and Enforcement Act 2007 (c.15).
(2) 1970 c.9. Section 56B was inserted by paragraph 4 of Schedule 16 to the Finance (No.) Act 1992 (c.48).