

SCHEDULE 1

AMENDMENTS

Taxes Management Act 1970 c. 9

17. In section 118(1)—

- (a) after the definition of “company” there shall be inserted the following definition—
 - ““the General Commissioners Regulations” means the General Commissioners (Jurisdiction and Procedure) Regulations 1994,”
- (b) after the definition of “return” there shall be inserted the following definition—
 - ““the Special Commissioners Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994,”.