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## 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,".