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STATUTORY INSTRUMENTS

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**1999 No. 3292**

**INCOME TAX  
INHERITANCE TAX  
TAXES**

The Special Commissioners (Jurisdiction and  
Procedure) (Amendment) Regulations 1999

*Made - - - - 9th December 1999*

*Laid before Parliament 10th December 1999*

*Coming into force 1st January 2000*

**THE SPECIAL COMMISSIONERS (JURISDICTION AND  
PROCEDURE) (AMENDMENT) REGULATIONS 1999**

1. Citation and commencement
  2. Interpretation
  3. Amendments to the principal Regulations
  4. In regulation 18(10) after the word “regulation” there shall be...
  5. In regulation 22(2)(c) for “47” there shall be substituted “46D...
  6. For regulation 23 there shall be substituted– References of questions...
- Signature  
Explanatory Note