

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 Lord Chancellor, in exercise of the powers conferred on him by sections 46A and 56B of the Taxes Management Act 1970(a), after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(b) and with the consent of the Scottish Ministers(c), hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 1999 and shall come into force on 1st January 2000.

Interpretation

2. In these Regulations “the principal Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994(d) and any reference to a numbered regulation is a reference to the regulation bearing that number in the principal Regulations.

Amendments to the principal Regulations

3. In regulation 2, in the definition of “proceedings”, after paragraph (f) there shall be added—
- “(g) any question in dispute falling to be determined by the Special Commissioners under section 46B or 46C(e) of the Management Act;
 - (h) any appeal which under regulation 19(3) of the General Commissioners (Jurisdiction and Procedure) Regulations 1994(f) falls to be determined by the Special Commissioners;”.
4. In regulation 18(10) after the word “regulation” there shall be inserted the words “, other than a document recording a final determination made in accordance with regulation 23(2)(b),”.

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- (a) 1970 c. 9. Section 46A was inserted by paragraph 3, and sections 56B to 56D by paragraph 4, of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48). Section 56B was amended by section 254 of the Finance Act 1994 (c. 9).
- (b) 1992 c. 53.
- (c) The functions of the Lord Advocate under sections 46A and 56B were transferred to the Secretary of State by article 2 of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by article 3 of, and paragraph 4 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as regards Scotland) Order 1999 (S.I. 1999/1748), and transferred to the Scottish Ministers by article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).
- (d) S.I. 1994/1811.
- (e) Sections 46B and 46C (together with section 46D) were substituted for section 47 of the Taxes Management Act 1970 by paragraph 7 of Schedule 22 to the Finance Act 1996 (c. 8), and were amended by paragraphs 24 and 25 of Schedule 19 to the Finance Act 1998 (c. 36).
- (f) S.I. 1994/1812, amended by S.I. 1999/3293.

5. In regulation 22(2)(c) for “47” there shall be substituted “46D”(a).
6. For regulation 23 there shall be substituted—

“References of questions to other tribunals

23.—(1) A question in an appeal which is required to be determined in accordance with section 46D or 47B(b) of the Management Act or section 222(4A) of the Inheritance Tax Act 1984(c) shall be referred to the appropriate tribunal by the Tribunal before whom the appeal is brought or, if the hearing of the appeal has not yet begun, by an inspector or other officer of the Board.

(2) Where any question in an appeal has been referred to another tribunal in accordance with paragraph (1) above, the Tribunal before whom the appeal is brought—

- (a) shall finally determine the remaining question or questions in the appeal without awaiting the determination of the question referred to the other tribunal, and
- (b) shall make a final determination of the appeal (in accordance with regulation 18) once all the questions in the appeal have been finally determined.

(3) The reference in paragraph (2)(b) above to all the questions in the appeal having being finally determined is a reference to a time when no further appeals in relation to those questions under any enactment are pending.”.

Signed on behalf of the Lord Chancellor

5th December 1999

Jane Kennedy
Parliamentary Secretary, Lord Chancellor’s Department

The Scottish Ministers consent to the making of these Regulations

9th December 1999

Jim Wallace
Minister for Justice, A member of the Scottish Executive

(a) Section 46D (together with sections 46B and 46C) was substituted for section 47 of the Taxes Management Act 1970 by paragraph 7 of Schedule 22 to the Finance Act 1996, and was amended by paragraph 26 of Schedule 19 to the Finance Act 1998.

(b) Section 47B was inserted by paragraph 22 of Schedule 9 to the Finance Act 1986 (c. 41) and amended by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c. 1).

(c) 1984 c. 51. Section 222 was amended by section 200(1) of the Finance Act 1993 (c. 34).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 (“the principal Regulations”) so as to make provision for appeals against amendments of self assessments.

Regulation 1 provides for citation and commencement and regulation 2 for interpretation.

Regulation 3 amends the definition of “proceedings” in regulation 2 of the principal Regulations so that it includes questions in dispute on an appeal which fall to be determined by the Special Commissioners.

Regulation 4 amends regulation 18(10) of the principal Regulations. The amendment disapplies the requirement for a document recording the final determination of the Special Commissioners to be accompanied by a notification of provisions relating to appeal rights. It disapplies that requirement in relation to a final determination made at the conclusion of an appeal in which a question has been referred to the Lands Tribunal, the Lands Tribunal for Scotland or the Lands Tribunal for Northern Ireland in accordance with regulation 23 of the principal Regulations, and all appeal rights in relation to the questions in issue arising on the appeal have been exhausted.

Regulation 5 amends regulation 22, and regulation 6 substitutes a new regulation 23, of the principal Regulations in connection with references of questions involving the value of land by the Special Commissioners to the Lands Tribunal, the Lands Tribunal for Scotland or the Lands Tribunal for Northern Ireland.

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