

1999 No. 3293

INCOME TAX

**The General Commissioners (Jurisdiction and Procedure)
(Amendment) Regulations 1999**

<i>Made</i>	- - -	<i>9th December 1999</i>
<i>Laid before Parliament</i>		<i>10th December 1999</i>
<i>Coming into force</i>		<i>1st January 2000</i>

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 General 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 General 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 16(5) after the word “above” there shall be inserted the words “, other than a notice setting out a final determination made in accordance with regulation 19(2)(b),”.

4. In regulation 18(2)(c) for “47” there shall be substituted “46D”.

5. For regulation 19 there shall be substituted—

“References of questions to other tribunals

19.(1) A question in an appeal which is required to be determined in accordance with section 46B, 46C, 46D or 47B(e) of the Management Act 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 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) 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. 1994/1812.

(e) Sections 46B to 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 to 26 of Schedule 19 to the Finance Act 1998 (c. 36). 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).

- (a) shall make a final determination of the remaining question or questions in the appeal, and shall at the request of any party state a case thereon under regulation 22, 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 16) once all the questions in the appeal have been finally determined.

(3) Where—

- (a) a question in an appeal has been referred to the Special Commissioners in accordance with paragraph (1) above, and
- (b) that question is the sole question in dispute in the appeal,

the proceedings shall be transferred to the Special Commissioners by the Tribunal before whom the appeal is brought or, if the hearing of the appeal has not yet begun, shall be brought before the Special Commissioners by an inspector or other officer of the Board.

(4) The reference in paragraph (2)(b) above to all questions in the appeal having been finally determined is a reference to a time when no further appeals in relation to those questions, whether by way of case stated under these Regulations or under any other enactment, are pending.”

6. In regulation 20—

- (a) in paragraph (1) after the word “Tribunal”, where it first occurs, there shall be inserted the words “, other than a final determination to which regulation 19(2)(b) refers,”;
- (b) in paragraph (3) for the words “within not less than twenty eight days” there shall be substituted the words “within a period of time stated in the notice, not being less than twenty eight days,”.

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

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

Regulation 3 amends regulation 16(5) of the principal Regulations. The amendment disapplies the requirement for notices setting out final determinations of General Commissioners to be accompanied by a notification of provisions relating to appeal rights. It provides that the requirement does not apply to a final determination made by the Commissioners at the conclusion of an appeal in which a question has been referred to another tribunal in accordance with regulation 19 of the principal Regulations and all appeal rights in relation to the questions in issue arising on the appeal have been exhausted.

Regulation 4 amends regulation 18, and regulation 5 substitutes a new regulation 19, of the principal Regulations in connection with references to the Special Commissioners, the Lands Tribunal, the Lands Tribunal for Scotland or the Lands Tribunal for Northern Ireland of questions in an appeal which fall to be determined by the Special Commissioners or the appropriate Lands Tribunal under the Taxes Management Act 1970.

Regulation 6 amends regulation 20 of the principal Regulations so as to provide that there is no right of appeal by way of case stated against a final determination of an appeal made by the General Commissioners after all appeal rights in relation to the questions in issue arising on the appeal have been exhausted. Regulation 6 also makes a drafting amendment to paragraph (3) of regulation 20 of the principal Regulations.

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