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STATUTORY INSTRUMENTS

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**1999 No. 3294**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The Special Commissioners (Amendment of the  
Taxes Management Act 1970) 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 SPECIAL COMMISSIONERS (AMENDMENT OF THE  
TAXES MANAGEMENT ACT 1970) REGULATIONS 1999

1. Citation, commencement and effect
  2. Interpretation
  3. Amendment of the Taxes Management Act 1970
- Signature  
Explanatory Note