

**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 Lord Chancellor, in exercise of the powers conferred on him by section 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, commencement and effect**

1. These Regulations may be cited as the Special Commissioners (Amendment of the Taxes Management Act 1970) Regulations 1999, shall come into force on 1st January 2000, and shall have effect with respect to any proceedings before the Special Commissioners in relation to which the Special Commissioners Regulations apply.

**Interpretation**

2. In these Regulations—

“proceedings” has the meaning given by regulation 2 of the Special Commissioners Regulations(d);

“Special Commissioners” shall be construed in accordance with section 4(1) of the Taxes Management Act 1970(e);

“Special Commissioners Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994(f).

**Amendment of the Taxes Management Act 1970**

3. In section 56A(1)(b) of the Taxes Management Act 1970(g) there shall be added at the end the words “, other than a decision made in accordance with regulation 23(2)(b) of the Special Commissioners Regulations”.

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(a) 1970 c. 9. Section 56B was inserted by paragraph 4 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48) and amended by section 254 of the Finance Act 1994 (c. 9).

(b) 1992 c. 53.

(c) The functions of the Lord Advocate under section 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) The definition of “proceedings” in regulation 2 of the Special Commissioners Regulations (S.I. 1994/1811) was amended by regulation 3 of S.I. 1999/3292.

(e) Section 4 was substituted by paragraph 1 of Schedule 22 to the Finance Act 1984 (c. 43) and amended by paragraph 30 of Schedule 10 to the Courts and Legal Services Act 1990 (c. 41).

(f) S.I. 1994/1811, amended by S.I. 1999/3292.

(g) Section 56A was substituted by paragraph 11 of Schedule 1 to S.I. 1994/1813.

Signed on behalf of the Lord Chancellor

5th December 1999  
The Scottish Ministers consent to the making of these Regulations

*Jane Kennedy*  
Parliamentary Secretary, Lord Chancellor's Department

9th December 1999  
Minister for Justice, A member of the Scottish Executive

*Jim Wallace*

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### EXPLANATORY NOTE

*(This note is not part of the Regulation)*

These Regulations make a consequential amendment to section 56A of the Taxes Management Act 1970 (appeals from decisions of the Special Commissioners) in the light of an amendment to the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 (S.I. 1994/1811) ("the Special Commissioners Regulations") made by the Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 1999 (S.I. 1999/3292) ("the 1999 Regulations").

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

Regulation 3 amends section 56A(1)(b) of the Taxes Management Act 1970 so as to provide that there shall be no right of appeal against a final determination by the Special Commissioners 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 Special Commissioners Regulations (as amended by the 1999 Regulations), and all appeal rights arising in relation to the questions in issue on the appeal have been exhausted.

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