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STATUTORY INSTRUMENTS

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**2005 No. 340**

**INCOME TAX  
TAXES  
CHILD TRUST FUNDS**

The General Commissioners (Jurisdiction and  
Procedure) (Amendment) Regulations 2005

<i>Made</i>	- - - -	<i>10th February 2005</i>
<i>Laid before Parliament</i>		<i>17th February 2005</i>
<i>Coming into force</i>		<i>14th March 2005</i>

**THE GENERAL COMMISSIONERS (JURISDICTION AND  
PROCEDURE) (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement and interpretation
2. Amendments to the General Commissioners (Jurisdiction and Procedure) Regulations 1994
3. In regulation 20(1) for “(a) or (b)” substitute “(a), (b),...  
Signature  
Explanatory Note