

2005 No. 340

INCOME TAX

TAXES

CHILD TRUST FUNDS

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

Made - - - - - 10th February 2005

Laid before Parliament 17th February 2005

Coming into force - - 14th March 2005

The Lord Chancellor, in exercise of the powers conferred upon 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 Tribunal and Inquiries Act 1992(b) and with the consent of the Scottish Ministers(c), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the General Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2005 and shall come into force on the 14th March 2005.

(2) Any reference to a regulation by number alone means the regulation so numbered in the General Commissioners (Jurisdiction and Procedure) Regulations 1994(d).

Amendments to the General Commissioners (Jurisdiction and Procedure) Regulations 1994

2. In regulation 2 in the definition of “proceedings” after paragraph (g) insert—
“(h) any appeal to the General Commissioners under regulations made under section 13 of the Child Trust Funds Act 2004(e) or any appeal to the General Commissioners under section 22 of that Act;”.

(a) 1970 c. 9. Section 56B was inserted by section 76 of and paragraph 4 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48) and amended by section 254(2) and (3) of the Finance Act 1994 (c. 9).

(b) 1992 c. 53.

(c) The functions of the Lord Advocate under section 56B of the Taxes Management Act 1970 were transferred to the Secretary of State by article 2(1) 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 (S.I. 1999/1748), and were 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 (S.I. 1999/1750).

(d) S.I. 1994/1812, amended by S.I. 1999/3293, S.I. 2002/2976 and S.I. 2004/1363.

(e) 2004 c. 6.

3. In regulation 20(1) for “(a) or (b)” substitute “(a), (b), (f) or (g)”.

Signed by authority of the Lord Chancellor

10th February 2005

The Scottish Ministers consent to the making of these Regulations

Cathy Ashton
Parliamentary Under Secretary of State
Department for Constitutional Affairs

10th February 2005

Cathy Jamieson
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 (S.I. 1994/1812) (“the 1994 Regulations”). Regulation 2 amends regulation 2 of the 1994 Regulations to include appeals under regulations made under section 13 of the Child Trust Funds Act 2004 or appeals made under section 22 of that Act within the definition of “proceedings” in that regulation. Regulation 3 amends regulation 20 of the 1994 Regulations so as to provide that the decisions of the General Commissioners in relation to appeals and other proceedings to them under the enactments relating to Stamp Duty Land Tax may be appealed by way of case stated.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business.

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