

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Capital Gains Tax Regulations 1967**

**3.**—(1) Regulation 8 (joinder of third parties in appeals) is amended as follows.

(2) In paragraph (2) for “the inspector” substitute “an officer of Revenue and Customs”.

(3) In paragraph (3) for “inspector” substitute “officer”.

(4) For paragraphs (4) and (5) substitute—

“(4) If the application is received by the officer before the appeal has been notified to the tribunal, the officer shall, if satisfied that it is proper to join the applicant as a party in the appeal, join the applicant as a third party and give notice of the joinder to the appellant and any other party to the appeal.

(5) If the application is received by the officer after the appeal has been notified to the tribunal, or the officer is not satisfied that it is proper to join the applicant as a party in the appeal, the officer shall refer the application to the tribunal, which may at its discretion allow or refuse the application.”.