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*Status: Point in time view as at 01/06/1993.*

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 16

#### GENERAL AND SPECIAL COMMISSIONERS

##### *Practice and procedure*

4 The following sections shall be inserted after section 56A—

**“56B Regulations about practice and procedure.**

- (1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations about the practice and procedure to be followed in connection with appeals.
- (2) The regulations may in particular include provision—
  - (a) enabling the Commissioners to join as a party to an appeal a person who would not otherwise be a party;
  - (b) for requiring any party to an appeal to provide information and make documents available for inspection by the Commissioners or by officers of the Board;
  - (c) for requiring persons to attend the hearing of an appeal to give evidence and produce documents;
  - (d) as to evidence generally in relation to appeals;
  - (e) enabling the Commissioners to review their decisions;
  - (f) for the imposition of penalties not exceeding an amount specified in the regulations;
  - (g) for the determination and recovery of penalties (imposed by virtue of paragraph (f) above or any other enactment) and for appeals against penalties.
- (3) The regulations may also include provision—
  - (a) authorising or requiring the Commissioners, in circumstances prescribed in the regulations, to state a case for the opinion of a court;
  - (b) for an appeal to lie to a court on a question of law arising from a decision of the Commissioners;
  - (c) as to the practice and procedure to be followed in connection with cases so stated or such appeals.
- (4) The regulations may—
  - (a) make different provision for different cases or different circumstances, and
  - (b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

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- (5) Provision made by virtue of any of subsections (1) to (4) above may include provision amending this or any other Act or any instrument made under an Act.
- (6) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

**56C Power of Special Commissioners to order costs.**

- (1) Regulations made under section 56B above may include provision for—
  - (a) the award by the Special Commissioners of the costs of, or incidental to, appeal hearings before them,
  - (b) the recovery of costs so awarded, and
  - (c) appeals against such awards.
- (2) Any provision made by virtue of subsection (1)(a) above shall provide that the Special Commissioners shall not award costs against a party to an appeal unless they consider that he has acted wholly unreasonably in connection with the hearing in question.

**56D Power of Special Commissioners to publish reports of decisions.**

- (1) Regulations made under section 56B above may include provision for the Special Commissioners to publish reports of such of their decisions as they consider appropriate.
- (2) Any provision made by virtue of subsection (1) above shall provide that any report published, other than a report of an appeal that was heard in public, shall be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.
- (3) No obligation of secrecy to which the Special Commissioners are subject (by virtue of this Act or otherwise) shall prevent their publishing reports of their decisions in accordance with any provision made by virtue of subsection (1) above.”

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