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STATUTORY INSTRUMENTS

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**1967 No. 149**

**TAXES**

**The Capital Gains Tax Regulations 1967**

<i>Made</i>	- - - -	<i>9th February 1967</i>
<i>Laid before the House of Commons</i>	- -	<i>15th February 1967</i>
<i>Coming into Operation</i>		<i>16th February 1967</i>

**THE CAPITAL GAINS TAX REGULATIONS 1967**

1. Citation and commencement
  2. Interpretation
  3. Notices of appeals against assessments
  4. Choice of appeal Commissioners
  5. Assignment of appeals to General Commissioners
  6. Representations in writing
  7. Representation of the inspector
  8. Joinder of third parties in appeals
  9. Applications for determination of market value
  10. Reference of questions of value to other tribunals
  11. Conclusive effect of a determination on appeal
  12. Agreements in writing of market value or apportionment
  13. Persons affected by a determination or agreement in writing
  14. Fraud or wilful default
  15. Interpretation of certain expressions
  16. Notification of third parties
  17. Proceedings in Northern Ireland
  18. Service by post
- Signature  
Explanatory Note