



# Finance (No. 2) Act 1992

## 1992 CHAPTER 48

### PART III

#### MISCELLANEOUS AND GENERAL

##### *General and Special Commissioners*

#### **75 Change of name**

- (1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations providing for—
  - (a) Commissioners for the general purposes of the income tax to hold office by a different name (and to be referred to otherwise than as “General Commissioners”), and
  - (b) Commissioners for the special purposes of the Income Tax Acts to hold office by a different name (and to be referred to otherwise than as “Special Commissioners”).
- (2) The regulations may make such consequential amendments of any Act or instrument made under any Act as the Lord Chancellor thinks appropriate.
- (3) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

#### **76 Miscellaneous**

Schedule 16 to this Act (which makes provision in relation to the remuneration, jurisdiction, practice and procedure of the General and Special Commissioners etc.) shall have effect.