
STATUTORY INSTRUMENTS

1986 No. 1711

The Stamp Duty Reserve Tax Regulations 1986

Statement of case for opinion of High Court

10.—(1) Within 30 days of the determination by the Special Commissioners of an appeal any party to the appeal may question the determination on a point of law by a written request to the Special Commissioners to state and sign a case for the opinion of the High Court.

(2) A request for a case under this regulation shall be accompanied by a fee of £25 and any such case shall set forth the facts and the determination of the Commissioners.

(3) A party requiring a case to be stated under this regulation shall, within thirty days of receiving it, send it to the High Court and shall, at or before the time of sending it to the High Court, send a copy of it to every other party.

(4) The High Court shall hear and determine any question of law arising on the case and may reverse, affirm or amend the determination of the Special Commissioners or make such other order as the court thinks fit.

(5) The High Court may cause the case to be sent back for amendment, and the Special Commissioners shall amend it accordingly.

(6) This regulation shall have effect—

- (a) in its application to Scotland, with the substitution of references to the Court of Session for references to the High Court; and
- (b) in its application to Northern Ireland, with the substitution of references to the Court of Appeal in Northern Ireland for references to the High Court.