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STATUTORY INSTRUMENTS

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**1994 No. 1811**

**The Special Commissioners (Jurisdiction  
and Procedure) Regulations 1994**

**PART II**

**PREPARATION FOR A HEARING**

**Listing and notice of hearing**

**3.—(1)** Except in relation to proceedings under section 100C of the Management Act<sup>(1)</sup>, or section 249 of the Inheritance Tax Act 1984<sup>(2)</sup>, any party to proceedings which are to be heard by the Special Commissioners may serve notice on the Clerk that he wishes a date for the hearing to be fixed.

(2) On receipt of a notice under paragraph (1) above and on being satisfied that the Special Commissioners have jurisdiction over the proceedings and that he has sufficient particulars of the proceedings and of the issues for determination, the Clerk shall, unless the Presiding Special Commissioner otherwise directs, send notice to each party of the place, date and time of the hearing.

(3) Unless the parties otherwise agree or the Tribunal otherwise directs, the date of the hearing specified in a notice under paragraph (2) above shall be not earlier than twenty eight days after the date on which the notice is sent to the parties.

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(1) Section 100C together with sections 100, 100A, 100B and 100D was substituted for section 100 by section 167 of the Finance Act 1989 (c. 26). Section 100C was applied with modifications in relation to petroleum revenue tax by paragraph 1(1) of Schedule 2 to the Oil Taxation Act 1975 and with modifications in relation to stamp duty reserve tax by regulation 20 of, and Part I of the Schedule to, the Stamp Duty Reserve Tax Regulations 1986 (S.I.1986/1711, amended by S.I. 1993/3110).

(2) 1984 c. 51. By section 100(1) and (2) of the Finance Act 1986 (c. 41), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986.