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STATUTORY INSTRUMENTS

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**1994 No. 1813**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The General and Special Commissioners  
(Amendment of Enactments) Regulations 1994

<i>Made</i>	- - - -	<i>6th July 1994</i>
<i>Laid before Parliament</i>		<i>14th July 1994</i>
<i>Coming into force</i>	- -	<i>1st September 1994</i>

The Lord Chancellor, in exercise of the powers conferred on him by sections 46A and 56B of the Taxes Management Act 1970(1), after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(2) and with the consent of the Lord Advocate, hereby makes the following Regulations:

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- (1) 1970 c. 9. Section 46A was inserted by paragraph 3, and section 56B, together with sections 56C and 56D, by paragraph 4, of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48). Section 56B was amended by section 254 of the Finance Act 1994 (c. 9). Paragraph 6 of Schedule 16 to the Finance (No. 2) Act 1992 extended section 46A, with modifications, and sections 56B to 56D, to petroleum revenue tax appeals, and paragraph 8 of the Schedule extended those provisions with modifications to inheritance tax appeals by the insertion in the Inheritance Tax Act 1984 (c. 51) of section 225A. Section 46A and sections 56B to 56D were also extended with modifications to stamp duty reserve tax appeals 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) 1992 c. 53.