
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are complementary to the General Commissioners (Jurisdiction and Procedure) Regulations 1994 (S.I.1994/1812) (“the General Commissioners Regulations”) and the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 (S.I. 1994/1811) (“the Special Commissioners Regulations”), which introduce rules relating to the procedure and practice to be followed in respect of appeals to, and other proceedings before, the General Commissioners and Special Commissioners respectively and also deal with jurisdictional matters in relation to such proceedings.

These Regulations amend, in Schedule 1 to the Regulations, certain provisions in primary and secondary legislation concerned with procedural and jurisdictional matters in proceedings before the General and Special Commissioners, and make consequential repeals in Schedule 2 to the Regulations.

The Regulations have effect in relation to proceedings to which the General Commissioners Regulations or, as the case may be, the Special Commissioners Regulations apply.