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STATUTORY INSTRUMENTS

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**1994 No. 1813**

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

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the General and Special Commissioners (Amendment of Enactments) Regulations 1994, shall come into force on 1st September 1994, and have effect with respect to—

- (a) any proceedings before the General Commissioners in relation to which the General Commissioners Regulations apply, and
- (b) any proceedings before the Special Commissioners in relation to which the Special Commissioners Regulations apply.

(2) In this regulation—

“General Commissioners” shall be construed in accordance with section 2(1) of the Taxes Management Act 1970(1);

“General Commissioners Regulations” means the General Commissioners (Jurisdiction and Procedure) Regulations 1994(2);

“proceedings”—

- (a) so far as concerns proceedings before the General Commissioners, has the meaning given by regulation 2 of the General Commissioners Regulations;
- (b) so far as concerns proceedings before the Special Commissioners, has the meaning given by regulation 2 of the Special Commissioners Regulations;

“Special Commissioners” shall be construed in accordance with section 4(1) of the Taxes Management Act 1970(3);

“Special Commissioners Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994(4).

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(1) Section 2(1) was amended by section 134(1) of the Finance Act 1988 (c. 39).

(2) S.I.1994/1812.

(3) Section 4 was substituted by paragraph 1 of Schedule 22 to the Finance Act 1984 (c. 43) and amended by paragraph 30 of Schedule 10 to the Courts and Legal Services Act 1990 (c. 41).

(4) S.I. 1994/1811.