
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 288
**INCOME TAX
INHERITANCE TAX
TAXES**
**The Special Commissioners (Jurisdiction and Procedure)
(Amendment) Regulations 2000**

<i>Made</i> - - - - -	<i>8th February 2000</i>
<i>Laid before Parliament</i>	<i>9th February 2000</i>
<i>Coming into force</i> - -	<i>1st March 2000</i>

The Lord Chancellor, in exercise of the powers conferred on him by section 46A(1)(c) and (2) to (4) and sections 56B to 56D of the Taxes Management Act 1970(a), after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992(b) and with the consent of the Scottish Ministers(c), hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2000 and shall come into force on 1st March 2000.

Interpretation

2. In these Regulations “the principal Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994(d) and “regulation” means a regulation of the principal Regulations.

Amendments to the principal Regulations

3. In regulation 2(e)—

(a) after the definition of “costs” there shall be inserted the following definition—

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- (a) 1970 c. 9. Section 46A was inserted by paragraph 3, and sections 56B to 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). Section 13A(4) of the Stamp Act 1891 (c. 39) extended section 46A(1)(c) and (2) to (4) and sections 56B to 56D to appeals under section 13(4) of the Stamp Act 1891 (as substituted by paragraph 2 of Schedule 12 to the Finance Act 1999 (c. 16)) relating to the penalty payable on late stamping. Paragraph 11(5) of Schedule 17 to the Finance Act 1999 extended the same sections to appeals under that paragraph against determinations of stamp duty penalties other than the penalty on late stamping.
- (b) 1992 c. 53.
- (c) The functions of the Lord Advocate under sections 46A and 56B were transferred to the Secretary of State by the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999, S.I. 1999/678, Article 2 and the Schedule. Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999, S.I. 1999/1748, Article 3 and paragraph 4 of Schedule 1, and transferred to the Scottish Ministers by the Scotland Act 1998 (Transfer of Functions to Scottish Ministers etc.) Order 1999, S.I. 1999/1750, Article 2 and Schedule 1.
- (d) S.I. 1994/1811, amended by S.I. 1999/3292.
- (e) Amended by S.I. 1999/3292, regulation 3.

““the enactments relating to stamp duty” means section 13(4) of the Stamp Act 1891 and Part II of Schedule 17 to the Finance Act 1999;”

(b) in the definition of “proceedings” after paragraph (h) there shall be added the following paragraph—

“(i) any appeal to the Special Commissioners under the enactments relating to stamp duty;”.

4. In regulation 24—

(a) in paragraph (3) for “paragraph (4)” there shall be substituted the words “paragraphs (4) and (5)”;

(b) after paragraph (4) there shall be added the following paragraph—

“(5) Any penalty determined by the Tribunal under paragraph (1) or (2) above in proceedings relating to an appeal under the enactments relating to stamp duty shall for all purposes be treated as if it were a penalty, other than a penalty under section 15B of the Stamp Act 1891 (penalty on late stamping)(a), determined by an officer of the Board, and due and payable, under those enactments.”

Signed on behalf of the Lord Chancellor

23rd January 2000

Jane Kennedy
Parliamentary Secretary
Lord Chancellor’s Department

The Scottish Ministers consent to the making of these Regulations

8th February 2000

Jim Wallace
Minister for Justice
A member of the Scottish Executive

(a) Sections 15, 15A and 15B were substituted for section 15 by section 109(1) of the Finance Act 1999.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 (“the principal Regulations”) so as to make provision for appeals under the enactments relating to stamp duty, that is appeals under section 13(4) of the Stamp Act 1891, and paragraph 11 of Schedule 17 to the Finance Act 1999, relating to penalties.

Regulation 1 provides for citation and commencement and regulation 2 for interpretation.

Regulation 3 inserts a definition of “the enactments relating to stamp duty” in regulation 2 of the principal Regulations and amends the definition of “proceedings” in that regulation so that it includes appeals to the Special Commissioners under those enactments.

Regulation 4 amends regulation 24 of the principal Regulations so as to allow for the recovery of a penalty determined by the Special Commissioners under paragraphs (1) and (2) of that regulation in proceedings relating to appeals under the enactments relating to stamp duty as if that penalty were a penalty, other than a penalty on late stamping under section 15B of the Stamp Act 1891, determined by an officer of the Board, and due and payable, under those enactments.

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