
STATUTORY INSTRUMENTS

2001 No. 4024

INCOME TAX

The Referrals to the Special Commissioners Regulations 2001

Made - - - - 12th December 2001

Laid before Parliament 19th December 2001

Coming into force - - 31st January 2002

The Lord Chancellor, in exercise of the powers conferred upon him by section 28ZC(1) to (3) and (7) of the Taxes Management Act 1970(1), with the consent of the Scottish Ministers, hereby makes the following Regulations:

(1) 1970 c. 9. Section 28ZC was inserted, together with sections 28ZA, 28ZB, 28ZD and 28ZE, by paragraph 6(1) of Schedule 29 to the Finance Act 2001 (c. 9).