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## EXPLANATORY NOTE

*(This Note is not part of the Regulations)*

Sections 28ZA to 28ZE of the Taxes Management Act 1970 (inserted by paragraph 6(1) of Schedule 29 to the Finance Act 2001) provide for the subject-matter of an enquiry in progress under section 9A(1) or 12AC(1) of that Act to be referred to the Special Commissioners for their determination. Paragraphs 31A to 31D of Schedule 18 to the Finance Act 1998 (inserted by paragraph 7(1) of Schedule 29 to the Finance Act 2001) make similar provision in relation to an enquiry in progress into a company's tax return.

In relation to such referrals to the Special Commissioners, these Regulations apply sections 56A and 58 of the Taxes Management Act 1970 with modifications so as to ensure that there are similar rights of appeal from the Special Commissioners in relation to a determination on a referral as there are in relation to the determination of an appeal.