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STATUTORY INSTRUMENTS

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**2003 No. 968**

**INCOME TAX**

**CORPORATION TAX**

**TAXES**

The Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2003

<i>Made</i>	- - - -	<i>18th March 2003</i>
<i>Laid before Parliament</i>		<i>1st April 2003</i>
<i>Coming into force</i>		<i>22nd April 2003</i>

THE SPECIAL COMMISSIONERS (JURISDICTION AND PROCEDURE) (AMENDMENT) REGULATIONS 2003

1. Citation and commencement
2. Amendments to the Special Commissioners (Jurisdiction and Procedure) Regulations 1994
3. In regulation 2— (a) in the definition of “proceedings”, after...
4. In regulation 8(1), for “Revenue” substitute “respondent”.
5. (1) In regulation 10(1)— (a) omit “, other than the...
6. After regulation 12 (expert evidence), insert— Appeals under Proceeds of...
7. In regulation 14(a) and (b) (representation at hearing), for “Revenue”...
8. In regulation 15(5) (hearings in public), after sub-paragraph (a), insert—...  
Signature  
Explanatory Note