
STATUTORY INSTRUMENTS

2007 No. 3612

**The General Commissioners and Special Commissioners
(Jurisdiction and Procedure) (Amendment) Regulations 2007**

Amendment to the Special Commissioners (Jurisdiction and Procedure) Regulations 1994

3.—(1) The Special Commissioners (Jurisdiction and Procedure) Regulations 1994⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation)—

- (a) in the definition of proceedings omit the entry at (k) for any appeal to the Special Commissioners under regulation 14(4) of the Working Tax Regulations; and
- (b) omit the definition of Working Tax Regulations.

(1) [S.I. 1994/1811](#) as amended by regulation 3 of the General Commissioners and Special Commissioners (Jurisdiction and Procedure) (Amendment) Regulations 2002 ([S.I. 2002/2976](#)).