STATUTORY INSTRUMENTS

1993 No. 3110

TAXES

The Stamp Duty Reserve Tax (Amendment) Regulations 1993

Made - - - - - -	*10th December 1993*
Laid before the House of Commons	*10th December 1993*
Coming into force	*1st January 1994*

The Treasury, in exercise of the powers conferred on them by section 98(1) of the Finance Act 1986**(a)**, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Reserve Tax (Amendment) Regulations 1993 and shall come into force on 1st January 1994.

Interpretation

2. In these Regulations—

"the Management Act" means the Taxes Management Act 1970**(b)**;

"the principal Regulations" means the Stamp Duty Reserve Tax Regulations 1986**(c)**;

"regulation" means a regulation of the principal Regulations;

"the Schedule" means the Schedule to the principal Regulations.

Amendments to regulations 8, 12, 13 and 18 of the principal Regulations

3. In regulation 8 for paragraph (4) there shall be substituted—

"(4) An appeal on any question as to the value of land in the United Kingdom may be to the appropriate tribunal.

(4A) If and so far as the question in dispute on any appeal under this regulation to the Special Commissioners or the High Court is a question as to the value of land in the United Kingdom, the question shall be determined on a reference to the appropriate tribunal.

(4B) In this regulation "the appropriate tribunal" means—

(a) where the land is in England or Wales, the Lands Tribunal;

(b) where the land is in Scotland, the Lands Tribunal for Scotland;

(c) where the land is in Northern Ireland, the Lands Tribunal for Northern Ireland.".

4. In regulation 12(3) for the words "paragraph (4)" there shall be substituted the words "paragraphs (4) to (4B)".

5. In regulation 13(3) for the words "fraud, wilful default or neglect" and for the words "fraud, default or neglect" there shall be substituted in each place the words "fraudulent or negligent conduct".

(a) 1986 c.41; section 98, together with the remainder of Part IV of the Finance Act 1986, was prospectively repealed by sections 110 and 111(1) of, and Part VII of Schedule 19 to, the Finance Act 1990 (c.29).

(b) 1970 c.9.

(c) S.I. 1986/1711; relevant amending instruments are S.I. 1988/835, 1989/1301 and 1991/724 (L.5).

6. In regulation 18(3) for the words "fraud, wilful default or neglect" in each place where they occur there shall be substituted the words "fraudulent or negligent conduct".

Amendments to Part I of the Schedule

7.—(1) The Table in Part I of the Schedule (which applies the provisions of the Management Act specified in the first column of that Table subject to any modification specified in the second column of that Table) shall be amended as follows.

(2) After the entries relating to section 26 there shall be inserted—

"46A(1)	Omit paragraphs (a) and (b) and the words "General Commissioners or" in paragraph (c); and for the words "appeals or other proceedings under the Taxes Acts" substitute "an appeal against a determination".
(2)	—
(3)	—
(4)	— **(a)**.".

(3) After the entries relating to section 53 there shall be inserted—

"56B(1)	—
(2)	Before the word "Commissioners" wherever it occurs insert "Special".
(3)	Before the word "Commissioners" in both places where it occurs insert "Special".
(4)	—
(5)	—
(6)	—
56C	—
56D	— **(b)**
60	— .".

(4) For the entries relating to section 63**(c)** there shall be substituted—

"63(1)	—
(2)	—
63A(1)	—
(2)	— .".

(5) For the entry relating to section 65(1)**(d)** there shall be substituted—

"65(1)	For paragraphs (a) and (b) there shall be substituted "the amount of any tax for the time being due and payable is less than £1,000,".".

(6) For the entry relating to section 66(1)**(e)** there shall be substituted—

"66(1)	For the words "any assessment" substitute "the Act".".

(7) The entry relating to section 86(6)**(f)** shall be omitted.

(a) Section 46A was inserted by paragraph 3 of Schedule 16 to the Finance (No. 2) Act 1992 (c.48).

(b) Sections 56B, 56C and 56D were inserted by paragraph 4 of Schedule 16 to the Finance (No. 2) Act 1992.

(c) Sections 63 and 63A were substituted for section 63 by paragraph 2 of Schedule 4 to the Debtors (Scotland) Act 1987 (c.18), and section 63 as substituted was amended by section 154 of the Finance Act 1989 (c.26).

(d) Section 65(1) was amended by S.I. 1991/1625.

(e) Subsections (1) and (3) of section 66 were amended, and subsection (2A) of that section was omitted, by Part 1 of the Schedule to the High Court and County Courts Jurisdiction Order 1991 (S.I. 1991/724 (L.5)), and Part II of that Schedule made similar amendments to those subsections as specified in the Schedule to the Stamp Duty Reserve Tax Regulations 1986.

(f) Section 86 was substituted by section 46(1) of the Finance (No. 2) Act 1975 (c.45), and subsection (6) of that section as substituted was amended by section 62 of the Finance Act 1980 (c.48) and repealed by section 158 of, and Part VIII of Schedule 17 to, the Finance Act 1989 and S.I. 1993/753 (C.14).

(8) For the entries relating to subsections (2) and (5) of section 93**(a)** there shall be substituted—

"(2) For the words "comply with" substitute "give"; for the words "the year of assessment" to "it was served" substitute "a period of one year beginning on the last day on which the notice should have been given"; and for the words " so much of the tax " to the end substitute "the amount of the tax which he should have paid by the date by which he should have given the notice".

(5) — .".

(9) For the entry relating to section 98**(b)** there shall be substituted—

"98(1) Omit the words " Subject to the provisions of this section and section 98A below,".

(2) Omit the words " Subject to section 98A below ".

(3) —

(4) —

Table Omit the provisions specified in the first and second columns of the Table and the words at the end of the Table and insert the following provisions—

Section 23 of this Act; Section 25(1), (2), (3), (4), (5), (8) and (9) of this Act**(c)**; Section 26 of this Act; Section 51 of this Act; The Stamp Duty Reserve Tax Regulations 1986.	The Stamp Duty Reserve Tax Regulations 1986 (other than regulation 4).

".

(10) For the entry relating to section 99**(d)** there shall be substituted—

"99 For the words " preparation or delivery " substitute " giving "; for the words " information, return, accounts or other document " substitute " notice under regulation 4, or any information under regulation 5, of the Stamp Duty Reserve Tax Regulations 1986 "; and omit paragraph (a).".

(11) For the entries relating to section 100**(e)** there shall be substituted—

"100(1) Before the word " Commissioners " insert " Special "; and for the words " the Taxes Acts " substitute " this Act ".

(2) In paragraph (a) for the words " section 93(1) above " onwards substitute " section 93(1)(a) above, or "; omit paragraph (b); in paragraph (c) for the words " section 98(1) above " onwards substitute " section 98(1)(i) above "; omit paragraphs (d) and (e).

(3) —

(4) —

(5) —

100A(1) —

(2) —

(3) Omit the words " in an assessment ".

100B(1) For the words from " this Act " onwards substitute " the Stamp Duty Reserve Tax Regulations 1986 relating to appeals against determinations specified in notices under regulation 6 of those Regulations (" regulation 6 determinations ") shall have effect in relation to an appeal against such a determination as they have effect in relation to appeals against regulation 6 determinations ".

(a) Subsections (2) and (5) of section 93 were respectively substituted by subsections (3) and (4) of section 162 of the Finance Act 1989.

(b) Subsections (1) to (4) of section 98 were amended by section 164 of the Finance Act 1989 and section 68(3) of the Finance Act 1990, and the Table was substituted by paragraph 9 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c.1).

(c) Section 25 was amended by paragraph 8 of Schedule 18 to the Finance Act 1986, section 123(1) of the Finance Act 1989 and paragraph 2(4) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c.12).

(d) Section 99 was substituted by section 166(1) of the Finance Act 1989.

(e) Sections 100 to 100D were substituted for section 100 by section 167 of the Finance Act 1989; section 100 as substituted was amended by paragraph 3(2) of Schedule 11 to the Finance Act 1990.

(2) Omit the words " section 50(6) to (8) of this Act shall not apply but "; and before the word " Commissioners " in both places where it occurs insert " Special ".

(3) For the words " section 56 of this Act " substitute " regulation 10 of the Stamp Duty Reserve Tax Regulations 1986 "; and before the word " Commissioners " in both places where it occurs insert " Special ".

100C(1) Omit the words " General or ".

(2) Before the word " Commissioners " insert " Special ".

(3) Before the word " Commissioners " insert " Special "; and omit the words " in an assessment ".

(4) —

(5) —

100D — ".

(12) For the entries relating to section 103**(a)** there shall be substituted—

" 103(1) Omit the words " Subject to subsection (2) below " and the words " for any period "; and before the word " Commissioners " insert " Special ".

(3) —

(4) Before the word " Commissioners " insert " Special ".".

(13) In the entries relating to subsections (1) and (2) of section 114**(b)**, in the second column of the Table for the words " An assessment " in each place where they occur there shall be substituted the words " An assessment or determination ".

Amendments to Part II of the Schedule

8.—(1) Part II of the Schedule (which restates the provisions of the Management Act specified in Part I of the Schedule as modified where appropriate) shall be amended as follows.

(2) In Part V of the Management Act before section 50 (as modified) there shall be inserted—

" Regulations about jurisdiction.

46A.—(1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations—

(c) as to the number of Special Commissioners required or permitted to hear, or perform other functions in relation to, an appeal against a determination.

(2) The Regulations may—

(a) make different provision for different cases or different circumstances, and

(b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

(3) Provision made by virtue of subsection (1) or (2) above may include provision amending this or any other Act or any instrument made under an Act.

(4) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.".

(3) After section 53 (as modified) in Part V of the Management Act there shall be inserted—

" Regulations about practice and procedure.

56B.—(1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations about the practice and procedure to be followed in connection with appeals.

(2) The regulations may in particular include provision—

(a) enabling the Special Commissioners to join as a party to an appeal a person who would not otherwise be a party;

(a) Section 103 was substituted by section 169 of the Finance Act 1989.

(b) Section 114 was amended by section 160(5) of the Finance Act 1989.

(b) for requiring any party to an appeal to provide information and make documents available for inspection by the Special Commissioners or by officers of the Board;

(c) for requiring persons to attend the hearing of an appeal to give evidence and produce documents;

(d) as to evidence generally in relation to appeals;

(e) enabling the Special Commissioners to review their decisions;

(f) for the imposition of penalties not exceeding an amount specified in the regulations;

(g) for the determination and recovery of penalties (imposed by virtue of paragraph (f) above or any other enactment) and for appeals against penalties.

(3) The regulations may also include provision—

(a) authorising or requiring the Special Commissioners, in circumstances prescribed in the regulations, to state a case for the opinion of a court;

(b) for an appeal to lie to a court on a question of law arising from a decision of the Special Commissioners;

(c) as to the practice and procedure to be followed in connection with cases so stated or such appeals.

(4) The regulations may—

(a) make different provision for different cases or different circumstances, and

(b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

(5) Provision made by virtue of any of subsections (1) to (4) above may include provision amending this or any other Act or any instrument made under an Act.

(6) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

Power of Special Commissioners to order costs.

56C.—(1) Regulations made under section 56B above may include provision for—

(a) the award by the Special Commissioners of the costs of, or incidental to, appeal hearings before them,

(b) the recovery of costs so awarded, and

(c) appeals against such awards.

(2) Any provision made by virtue of subsection 1(a) above shall provide that the Special Commissioners shall not award costs against a party to an appeal unless they consider that he has acted wholly unreasonably in connection with the hearing in question.

Power of Special Commissioners to publish reports of decisions.

56D.—(1) Regulations made under section 56B above may include provision for the Special Commissioners to publish reports of such of their decisions as they consider appropriate.

(2) Any provision made by virtue of subsection (1) above shall provide that any report published, other than a report of an appeal that was heard in public, shall be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.

(3) No obligation of secrecy to which the Special Commissioners are subject (by virtue of this Act or otherwise) shall prevent their publishing reports of their decisions in accordance with any provision made by virtue of subsection (1) above.".

(4) In Part VI of the Management Act before section 61 there shall be inserted—

"Issue of demand notes and receipts.

60.—(1) Every collector shall, when the tax becomes due and payable, make demand of the respective sums given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.

(2) On payment of the tax, the collector shall if requested give a receipt.".

(5) For section 63 (as modified) there shall be substituted—

"Recovery of tax in Scotland.

63.—(1) Subject to subsection (3) below, in Scotland, where any tax is due and has not been paid, the sheriff, on an application by the collector accompanied by a certificate by the collector—

(a) stating that none of the persons specified in the application has paid the tax due by him;

(b) stating that the collector has demanded payment under section 60 of this Act from each such person of the amount due by him;

(c) stating that 14 days have elapsed since the date of such demand without payment of the said amount; and

(d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in subsection (2) below, of the amount remaining due and unpaid.

(2) The diligences referred to in subsection (1) above are—

(a) a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;

(b) an earnings arrestment;

(c) an arrestment and action of furthcoming or sale.".

(6) After section 63 (as substituted by paragraph (5) above) there shall be inserted—

"Sheriff officer's fees and outlays.

63A.—(1) Subject to subsection (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of poinding and sale), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

(2) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the collector for, sums paid to him by the debtor in respect of the amount owing.".

(7) For subsection (1) of section 65 (as modified) there shall be substituted—

"Magistrates' Courts.

65.—(1) Where the amount of any tax for the time being due and payable is less than £1,000, the tax shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.".

(8) For subsection (1) of section 66 (as modified) there shall be substituted—

"County courts.

66.—(1) Tax due and payable under the Act may, in England and Wales, and in Northern Ireland where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings in a county court commenced in the name of a collector.".

(9) Subsection (6) of section 86 shall be omitted.

(10) For subsections (2) and (5) of section 93 (as modified) there shall be substituted—

"(2) If a failure by a person to give a notice such as is referred to in subsection (1) above continues after the end of a period of one year beginning on the last day on which the notice should have been given then, without prejudice to any penalty under subsection (1) above, he shall be liable to a penalty of an amount not exceeding the amount of the tax which he should have paid by the date by which he should have given the notice.

(5) No penalty shall be imposed under subsection (1) above in respect of a failure at any time after the failure has been remedied.".

(11) For section 98 (as modified) there shall be substituted—

Special returns, etc.

"**98.**—(1) Where any person—

(a) has been required, by a notice served under or for the purposes of any of the provisions specified in the first column of the Table below, to deliver any return or other document, to furnish any particulars, to produce any document, or to make anything available for inspection, and he fails to comply with the notice, or

(b) fails to furnish any information, give any certificate or produce any document or record in accordance with any of the provisions specified in the second column of the Table below,

he shall be liable, subject to subsections (3) and (4) below—

(i) to a penalty not exceeding £300, and

(ii) if the failure continues after a penalty is imposed under paragraph (i) above, to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under paragraph (i) above was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).

(2) Where a person fraudulently or negligently furnishes, gives, produces or makes any incorrect information, certificate, document, record or declaration of a kind mentioned in any of the provisions specified in either column of the Table below, he shall be liable to a penalty not exceeding £3,000.

(3) No penalty shall be imposed under subsection (1) above in respect of a failure within paragraph (a) of that subsection at any time after the failure has been remedied.

(4) No penalty shall be imposed under paragraph (ii) of subsection (1) above in respect of a failure within paragraph (b) of that subsection at any time after the failure has been remedied.

TABLE

1.	2.
Section 23 of this Act; Section 25(1), (2), (3), (4), (5), (8) and (9) of this Act; Section 26 of this Act; Section 51 of this Act; The Stamp Duty Reserve Tax Regulations 1986.	The Stamp Duty Reserve Tax Regulations 1986 (other than regulation 4).

"

(12) For section 99 (as modified) there shall be substituted—

"Assisting in giving incorrect notice etc.

99. Any person who assists in or induces the giving of any notice under regulation 4, or any information under regulation 5, of the Stamp Duty Reserve Tax Regulations 1986 which he knows to be incorrect shall be liable to a penalty not exceeding £3,000.".

(13) For section 100 (as modified) there shall be substituted—

"Determination of penalties by officer of Board.

100.—(1) Subject to subsection (2) below and except where proceedings for a penalty have been instituted under section 100D below or a penalty has been imposed by the Special Commissioners under section 53 of this Act, an officer of the Board authorised by the Board for the purposes of this section may make a determination imposing a penalty under any provision of this Act and setting it at such amount as, in his opinion, is correct or appropriate.

(2) Subsection (1) above does not apply where the penalty is a penalty under—

(a) section 93(1)(a) above, or

(c) section 98(1)(i) above.

(3) Notice of a determination of a penalty under this section shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within which an appeal against the determination may be made.

(4) After the notice of a determination under this section has been served the determination shall not be altered except in accordance with this section or on appeal.

(5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount of a penalty determined under this section is or has become insufficient the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.

Provisions supplementary to section 100.

100A.—(1) Where a person who has incurred a penalty has died, a determination under section 100 above which could have been made in relation to him may be made in relation to his personal representatives, and any penalty imposed on personal representatives by virtue of this subsection shall be a debt due from and payable out of his estate.

(2) A penalty determined under section 100 above shall be due and payable at the end of the period of thirty days beginning with the date of the issue of the notice of determination.

(3) A penalty determined under section 100 above shall for all purposes be treated as if it were tax charged and due and payable.

Appeals against penalty determinations.

100B.—(1) An appeal may be brought against the determination of a penalty under section 100 above and, subject to the following provisions of this section, the provisions of the Stamp Duty Reserve Tax Regulations 1986 relating to appeals against determinations specified in notices under regulation 6 of those Regulations ("regulation 6 determinations") shall have effect in relation to an appeal against such a determination as they have effect in relation to appeals against regulation 6 determinations.

(2) On an appeal against the determination of a penalty under section 100 above—

(a) in the case of a penalty which is required to be of a particular amount, the Special Commissioners may—

(i) if it appears to them that no penalty has been incurred, set the determination aside,

(ii) if the amount determined appears to them to be correct, confirm the determination, or

(iii) if the amount determined appears to them to be incorrect, increase or reduce it to the correct amount,

(b) in the case of any other penalty, the Special Commissioners may—

(i) if it appears to them that no penalty has been incurred, set the determination aside,

(ii) if the amount determined appears to them to be appropriate, confirm the determination,

(iii) if the amount determined appears to them to be excessive, reduce it to such other amount (including nil) as they consider appropriate, or

(iv) if the amount determined appears to them to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.

(3) Without prejudice to regulation 10 of the Stamp Duty Reserve Tax Regulations 1986, an appeal from a decision of the Special Commissioners against the amount of a penalty which has been determined under section 100 above or this section shall lie, at the instance of the person liable to the penalty, to the High Court or, in Scotland, to the Court of Session as the Court of Exchequer in Scotland; and on that appeal the court shall have the like jurisdiction as is conferred on the Special Commissioners by virtue of this section.

Penalty proceedings before Commissioners.

100C.—(1) An officer of the Board authorised by the Board for the purposes of this section may commence proceedings before the Special Commissioners for any penalty to which subsection (1) of section 100 above does not apply by virtue of subsection (2) of that section.

(2) Proceedings under this section shall be by way of information in writing, made to the Special Commissioners, and upon summons issued by them to the defendant (or defender) to appear before them at a time and place stated in the summons; and they shall hear and decide each case in a summary way.

(3) Any penalty determined by the Special Commissioners in proceedings under this section shall for all purposes be treated as if it were tax charged and due and payable.

(4) An appeal against the determination of a penalty in proceedings under this section shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland—

(a) by any party on a question of law, and

(b) by the defendant (or, in Scotland, the defender) against the amount of the penalty.

(5) On any such appeal the court may—

(a) if it appears that no penalty has been incurred, set the determination aside,

(b) if the amount determined appears to be appropriate, confirm the determination,

(c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the court considers appropriate, or

(d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the court considers appropriate.

"Penalty proceedings before court.

100D.—(1) Where in the opinion of the Board the liability of any person for a penalty arises by reason of the fraud of that or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.

(2) Proceedings under this section which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act shall be instituted—

(a) in England and Wales, in the name of the Attorney General,

(b) in Scotland, in the name of the Lord Advocate, and

(c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.

(3) Any proceedings under this section instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.

(4) If in proceedings under this section the court does not find that fraud is proved but consider that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.".

(14) For section 103 (as modified) there shall be substituted—

"Time limits for penalties.

103.—(1) Where the amount of a penalty is to be ascertained by reference to tax payable by a person, the penalty may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the Special Commissioners or a court—

(a) at any time within six years after the date on which the penalty was incurred, or

(b) at any later time within three years after the final determination of the amount of tax by reference to which the amount of the penalty is to be ascertained.

(3) A penalty under section 99 of this Act may be determined by an officer of the Board, or proceedings for such a penalty may be commenced before a court, at any time within twenty years after the date on which the penalty was incurred.

(4) A penalty to which neither subsection (1) nor subsection (3) above applies may be so determined, or proceedings for such a penalty may be commenced before the Special Commissioners or a court, at any time within six years after the date on which the penalty was incurred or began to be incurred.".

Tim Wood
Timothy Kirkhope

10th December 1993 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Stamp Duty Reserve Tax Regulations 1986 (S.I. 1986/1711) ("the principal Regulations") provide, in regulation 20(1), that the provisions of the Taxes Management Act 1970 specified in the Table in Part I of the Schedule to those Regulations ("the Schedule") shall apply subject to any modification specified in that Table. Regulation 20(3) of the principal Regulations provides for those provisions (as modified where appropriate) to be restated in Part II of the Schedule.

These Regulations amend the Table in Part I of the Schedule to take account of certain amendments to the 1970 Act since the making of the principal Regulations, and restate in Part II of the Schedule the amended provisions. They also make amendments to regulations 8, 12, 13 and 18 of the principal Regulations.

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