

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Capital Gains Tax Regulations 1967

5.—(1) Regulation 12 (agreements in writing of market value or apportionment) is amended as follows.

(2) In paragraph (1)—

- (a) for “510 of the Income Tax Act 1952” substitute “54 of the Taxes Management Act 1970”;
and
- (b) for “Commissioners” substitute “the tribunal”.

(3) In paragraph (2) for “the inspector or any other” substitute “an”.