1967 No. 150

TAXES

The Capital Gains Tax (Service of Notices) Regulations 1967

Made - - -	*9th February* 1967
Laid before Parliament	15*th February* 1967
Coming into Operation	16*th February* 1967

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 515 of the Income Tax Act 1952(a) as applied by paragraph 1 of Schedule 10 to the Finance Act 1965(b), hereby make the following Regulations:—

1. These Regulations may be cited as the Capital Gains Tax (Service of Notices) Regulations 1967 and shall come into operation on 16th February 1967.

2. The Interpretation Act 1889(c) shall apply to these Regulations as it applies to an Act of Parliament.

3. Any notice or other document to be given, served, sent or delivered under any provision of any Act relating to capital gains tax may be served by post.

By Order of the Commissioners of Inland Revenue.

E. S. McNairn,
Secretary.

9th February 1967.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. (b) 1965 c. 25. (c) 52 & 53 Vict. c. 63.