SCOTTISH STATUTORY INSTRUMENTS

2003 No. 233

INCOME TAX

GENERAL COMMISSIONERS OF INCOME TAX

The General Commissioners of Income Tax (Expenses) (Scotland) Regulations 2003

Made - - - -	*1st April 2003*
Coming into force - -	*2nd April 2003*

The Scottish Ministers, in exercise of the powers conferred by section 2A(4) of the Taxes Management Act 1970(**1**), hereby make the following Regulations, a draft of which has, in accordance with section 2A(5) of that Act, been laid before and approved by resolution of the Scottish Parliament:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the General Commissioners of Income Tax (Expenses) (Scotland) Regulations 2003, and shall come into force on the day after the day on which they are made.

(2) These Regulations extend to Scotland only.

Interpretation

2. In these Regulations–

"order" means an order of the court under section 2A(3) of the Taxes Management Act 1970 that the Scottish Ministers make a payment in respect of the expenses of a person in proceedings; and

"proceedings" means proceedings in respect of any act or omission of a General Commissioner in the execution (or purported execution) of a duty as such General Commissioner.

(**1**) 1970 c. 9; section 2A was inserted by section 102 of the Access to Justice Act 1999 (c. 22), and the functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 2003 (S.I. 2003/ 415), article 2 and the Schedule.