SCOTTISH STATUTORY INSTRUMENTS

2003 No. 207 (C. 42)

INCOME TAX

GENERAL COMMISSIONERS OF INCOME TAX

The Access to Justice Act 1999 (Commencement No. 9 and Transitional Provisions) (Scotland) Order 2003

Made - - - - 20th March 2003

The Scottish Ministers, in exercise of the powers conferred by section 108(1) of, and paragraph 1(1) of Schedule 14 to, the Access to Justice Act 1999(**1**), hereby make the following Order:

Citation and extent

1.—(1) This Order may be cited as the Access to Justice Act 1999 (Commencement No. 9 and Transitional Provisions) (Scotland) Order 2003.

(2) This Order extends to Scotland only.

Commencement of provisions of the Access to Justice Act 1999

2. 31st March 2003 is the appointed day for the coming into force of the following provisions of the Access to Justice Act 1999:–

(a) section 101 (General Commissioners: immunity from action);

(b) section 102 (General Commissioners: immunity from costs and expenses); and

(c) section 103 (General Commissioners and clerks: indemnity).

Transitional Provision

3. Section 2A of the Taxes Management Act 1970(**2**) shall not apply to proceedings commenced in Scotland before 31st March 2003 in respect of any act or omission of a General Commissioner of income tax in the execution (or purported execution) of his or her duty.

(**1**) 1999 c. 22. 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.

(**2**) 1970 c. 9. Section 2A is 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.

St Andrew's House, Edinburgh
20th March 2003

JAMES WALLACE
A member of the Scottish Executive