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SCOTTISH STATUTORY INSTRUMENTS

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**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.

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(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.

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St Andrew's House, Edinburgh  
20th March 2003

*JAMES WALLACE*  
A member of the Scottish Executive

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force on 31st March 2003, in relation to Scotland, a number of provisions of the Access to Justice Act 1999 (“the 1999 Act”).

Article 2 commences sections 101 to 103 of the 1999 Act. The sections commenced amend section 2 of the Taxes Management Act 1970 (“the 1970 Act”), and introduce new sections 2A and 3A to the 1970 Act. Provision is made for immunity from action and costs of General Commissioners of income tax, and indemnity against costs for both General Commissioners and their clerks.

Article 3 provides that section 2A of the 1970 Act will not apply to proceedings that are commenced before the date on which that section comes into force.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

The following provisions of the Access to Justice Act 1999 have been brought into force by commencement orders made before the date of this Order:–

<i>Provision</i>	<i>Date of Commencement</i>	<i>Statutory Instrument No.</i>
Sections 36, 40, 42, 46 and 49	27.9.1999	1999/2657
Section 43 and Schedule 6 (partially)	27.9.1999	1999/2657
Section 48 and Schedule 7	27.9.1999	1999/2657
Section 66 and Schedule 9	27.9.1999	1999/2657
Section 67(2) (in certain areas only)	27.9.1999	1999/2657
Section 83(1) (partially)	27.9.1999	1999/2657
Section 83(3) and Schedule 12 (partially)	27.9.1999	1999/2657
Sections 88 and 89	27.9.1999	1999/2657
Section 105	27.9.1999	1999/2657
Section 106 and Schedule 15 (partially)	27.9.1999	1999/2657
Section 53	1.11.1999	1999/2657
Section 106 and Schedule 15 (partially)	1.11.1999	1999/2657
Section 79	12.11.1999	1999/2657
Section 106 and Schedule 15 (partially)	12.11.1999	1999/2657

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<i>Provision</i>	<i>Date of Commencement</i>	<i>Statutory Instrument No.</i>
Section 35	1.1.2000	1999/3344
Section 41 and Schedule 5	1.1.2000	1999/3344
Section 43 and Schedule 6 (partially)	1.1.2000	1999/3344
Section 71	1.1.2000	1999/3344
Section 85	1.1.2000	1999/3344
Section 106 and Schedule 15 (partially)	1.1.2000	1999/3344
Section 83(1) (partially)	1.3.2000	1999/3344
Section 83(3) and Schedule 12 (partially)	1.3.2000	1999/3344
Section 1 and Schedule 1	1.4.2000	2000/774
Sections 2 to 5	1.4.2000	2000/774
Section 6 and Schedule 2	1.4.2000	2000/774
Sections 7 to 11 and 19 to 23	1.4.2000	2000/774
Section 24 and Schedule 4 (partially)	1.4.2000	2000/774
Sections 25 and 26	1.4.2000	2000/774
Sections 27, 29 and 30	1.4.2000	2000/774
Section 106 and Schedule 15 (partially)	1.4.2000	2000/774
Sections 37, 38 and 39	31.7.2000	2000/1920
Section 44	31.7.2000	2000/1920
Section 106 and Schedule 15 (partially)	31.7.2000	2000/1920
Section 78 and Schedule 11	31.8.2000	2000/1920
Section 83(2) (partially)	31.8.2000	2000/1920
Section 106 and Schedule 15 (partially)	31.8.2000	2000/1920
Section 67(2) (partially)	8.1.2001	2000/3280
Sections 92 to 95	8.1.2001	2000/3280
Section 106 and Schedule 15 (partially)	8.1.2001	2000/3280
Sections 96 and 97	19.2.2001	2001/168
Section 106 and Schedule 15 (partially)	19.2.2001	2001/168
Section 83 and Schedule 12 (partially)	1.4.2001	2001/916

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<i>Provision</i>	<i>Date of Commencement</i>	<i>Statutory Instrument No.</i>
Section 90 and Schedule 13	1.4.2001	2001/916
Section 91	1.4.2001	2001/916
Sections 98, 99 and 100	1.4.2001	2001/916
Sections 101, 102 and 103 (in relation to England and Wales and Northern Ireland only)	1.4.2001	2001/916
Section 106 and Schedule 15 (partially)	1.4.2001	2001/916
Sections 12 to 18 and Schedule 3	2.4.2001	2001/916
Section 24 and Schedule 4 (partially)	2.4.2001	2001/916
Section 106 and Schedule 15 (partially)	2.4.2001	2001/916
Section 47	25.5.2001	2001/1655