



Taxes Management Act 1970

1970 CHAPTER 9

PART I

ADMINISTRATION

5 General and Special Commissioners.

- (1) No General Commissioner or Special Commissioner shall act as such in relation to any matter in which he has a personal interest, or is interested on behalf of another person, except with the express consent of the parties to the proceedings.

^{F1}(2)

Textual Amendments

- F1** S. 5(2) repealed (E.W.) (30.3.1974) by [Criminal Justice Act 1972 \(c. 71\)](#) s. 64(2), Sch. 6 Pt. I; S.I. 1973 No. 1472 r. 2, Sch. 2; s. 5(2) repealed (S.) (22.12.1980) by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55\)](#), s. 28(2), [Sch. 3](#); S.I. 1980 No. 1726 (C. 74) (S. 148)

Status:

Point in time view as at 25/02/2005. This version of this provision has been superseded.

Changes to legislation:

Taxes Management Act 1970, Section 5 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.