



# Access to Justice Act 1999

## 1999 CHAPTER 22

### PART VI

#### IMMUNITY AND INDEMNITY

##### *General Commissioners of income tax and their clerks*

#### **103 General Commissioners and clerks: indemnity.**

In the Taxes Management Act 1970, after section 3 insert—

##### **“3A General Commissioners and clerks: indemnity.**

- (1) A General Commissioner or a clerk may be indemnified by the relevant Minister in respect of—
- (a) any costs or (in Scotland) expenses which the General Commissioner or clerk reasonably incurs in or in connection with proceedings in respect of anything done or omitted in the exercise (or purported exercise) of his duty as a General Commissioner or clerk;
  - (b) any costs or expenses which he reasonably incurs in taking steps to dispute any claim which might be made in such proceedings;
  - (c) any damages awarded against him or costs or expenses ordered to be paid by him in any such proceedings; and
  - (d) any sums payable by him in connection with a reasonable settlement of any such proceedings or claim,
- unless it is proved, in respect of matters giving rise to the proceedings or claim in question, that he acted in bad faith.
- (2) A General Commissioner or a clerk shall be indemnified by the relevant Minister in respect of any such costs or expenses, damages or sums as are mentioned in subsection (1)(a) to (d) above if, in respect of the matters giving rise to the proceedings or claim in question, he acted reasonably and in good faith.

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*Status: Point in time view as at 01/04/2001. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Access to Justice Act 1999, Section 103. (See end of Document for details)*

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- (3) Any question whether, or to what extent, a person is to be indemnified under this section shall be determined by the relevant Minister.
- (4) A determination under subsection (3) above with respect to any such costs or expenses or sums as are mentioned in subsection (1)(a), (b) or (d) above may, if the person claiming to be indemnified so requests, be made in advance before they are incurred or the settlement made.
- (5) Any such determination in advance for indemnity in respect of costs or expenses to be incurred—
- (a) shall be subject to such limitations, if any, as the relevant Minister thinks proper and to the subsequent determination of the amount of the costs or expenses reasonably incurred; and
  - (b) shall not affect any other determination which may fall to be made in connection with the proceedings or claim in question.
- (6) In this section “clerk” means—
- (a) any person appointed to be a clerk or assistant clerk to the General Commissioners for any division; or
  - (b) a person who assists any such person;
- and “relevant Minister” means the Lord Chancellor or, in Scotland, the Secretary of State.”

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**Commencement Information**

- II** [S. 103](#) wholly in force at 31.3.2003; [s. 103](#) not in force at Royal Assent, see [s. 108](#); [s. 103](#) in force for E.W.N.I. at 1.4.2001 by [S.I. 2001/916](#), [art. 2\(b\)\(ii\)](#); [s. 101](#) in force for S. at 31.3.2003 by [S.S.I. 2003/207](#), [art. 2\(c\)](#)

**Status:**

Point in time view as at 01/04/2001. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Access to Justice Act 1999, Section 103.