

SCHEDULES

SCHEDULE 8

TRIBUNALS AND INQUIRIES: CONSEQUENTIAL AND OTHER AMENDMENTS

Taxes Management Act 1970 (c. 9)

- 1 (1) The following offices are abolished—
General Commissioner;
clerk to the General Commissioners for a division;
assistant clerk to the General Commissioners for a division.
- (2) In consequence of sub-paragraph (1), sections 2 and 3 of the Taxes Management Act 1970 cease to have effect.
- (3) In this paragraph—
“division” has the meaning given by section 2(1) and (6) of that Act;
“General Commissioner” means a Commissioner for the general purposes of the income tax.