
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 3rd April 1989 sections 134 and 135 of the Finance Act 1988 and the repeals made by Part IX of Schedule 14 to that Act.

Section 134 provides for the introduction of General Commissioners of Income Tax in Northern Ireland to hear appeals and other proceedings as they do elsewhere in the United Kingdom.

The section amends the Taxes Management Act 1970 (c. 9) (“the Act”) to enable General Commissioners to be appointed for Northern Ireland by the Lord Chancellor and provides for appeals and other proceedings previously heard by the Special Commissioners and county courts in Northern Ireland (and which would have been heard by General Commissioners if they were proceedings in Great Britain) to be heard by those General Commissioners. Transitional arrangements are made in respect of proceedings instituted but not determined before the day appointed by this Order.

Section 135 amends the Act by substituting, for the fixed time limit imposed by the Rules of the Supreme Court (Northern Ireland) 1980 (S.R. (N.I.) 1980 No. 346), a requirement that a case to be stated by Commissioners to the Court of Appeal in Northern Ireland must be settled as soon as is reasonably practicable. It also makes consequential amendments following the introduction of General Commissioners in Northern Ireland.