
SCOTTISH STATUTORY INSTRUMENTS

2003 No. 207

**The Access to Justice Act 1999 (Commencement No. 9
and Transitional Provisions) (Scotland) Order 2003**

Transitional Provision

3. Section 2A of the Taxes Management Act 1970⁽¹⁾ 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.

⁽¹⁾ 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.