
SCOTTISH STATUTORY INSTRUMENTS

2003 No. 233

The General Commissioners of Income Tax
(Expenses) (Scotland) Regulations 2003

Interpretation

2. In these Regulations—

“order” means an order of the court under section 2A(3) of the Taxes Management Act 1970 that the Scottish Ministers make a payment in respect of the expenses of a person in proceedings; and

“proceedings” means proceedings in respect of any act or omission of a General Commissioner in the execution (or purported execution) of a duty as such General Commissioner.