



Finance Act 1975

1975 CHAPTER 7

PART IV

MISCELLANEOUS AND GENERAL

57 Appointment of General Commissioners in Scotland, and amendment of declaration to be made by certain officers

- (1) As from 16th May 1975 subsection (3) of section 2 of the Taxes Management Act 1970 (appointment of General Commissioners for divisions in Scotland) shall be amended as follows, that is to say—
 - (a) for the words " the appropriate local authority " there shall be substituted the words " the Secretary of State "; and
 - (b) the words from " but " to the end of the subsection shall be omitted;and any appointment made under that subsection before that date shall have effect on and after it as if made under that subsection as so amended.
- (2) In the form of declaration set out in Part I of Schedule 1 to the Taxes Management Act 1970 (declarations by General and Special Commissioners and others), for the words from " my duties " to " gains " (where that word first occurs) there shall be substituted the words " the duties of my office ", for the words " my duties " where occurring elsewhere in that form there shall be substituted the words " those duties ", and for the words " income tax or any tax on company profits or capital gains " there shall be substituted the words " inland revenue ".
- (3) Nothing in subsection (2) above shall invalidate any declaration made before the passing of this Act.