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STATUTORY INSTRUMENTS

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**1995 No. 3192**

**JUDICIAL RETIREMENT**

**The Retirement Age of General Commissioners Order 1995**

*Made* - - - - *8th December 1995*  
*Laid before Parliament* *11th December 1995*  
*Coming into force* - - *1st January 1996*

The Lord Chancellor and, in relation to Commissioners for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970(1) whose jurisdiction is exercised exclusively in relation to Scotland, the Secretary of State, in exercise of the powers conferred on them by section 26(9) and section 29(3) and (4) of the Judicial Pensions and Retirement Act 1993(2), hereby make the following Order:

**Citation and Commencement**

1. This Order may be cited as the Retirement Age of General Commissioners Order 1995 and shall come into force on 1st January 1996.

**Interpretation**

2. In this Order—

- (a) “General Commissioner” means Commissioner for the general purposes of the income tax appointed under section 2 of the 1970 Act;
- (b) “the 1970 Act” means the Taxes Management Act 1970;
- (c) “the 1993 Act” means the Judicial Pensions and Retirement Act 1993.

**Amendment of Judicial Pensions and Retirement Act 1993**

3. Schedule 5 to the 1993 Act shall be amended by inserting after the entry relating to the office of Deputy Special Commissioner appointed under section 4A of the 1970 Act the words “Commissioner for the general purposes of the income tax appointed under section 2 of the Taxes Management Act 1970”.

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(1) 1970 c. 9; section 2(1) and (2) was amended by the Finance Act 1988 (c. 39) section 134(1), and section 2(3) was amended by the Finance Act 1975 (c. 7) section 57(1) and Schedule 13, Part II.  
(2) 1993 c. 8; by virtue of section 26(9), the power to make this Order is vested in “the appropriate Minister”, which expression is defined in section 30(1) as: (a) in relation to any judicial office whose jurisdiction is exercised exclusively in relation to Scotland, the Secretary of State; or (b) subject to (a) the Lord Chancellor.

**Application**

4. Article 3 shall have effect only in relation to a person appointed to the office of General Commissioner on or after 1st January 1996 and accordingly—

- (a) section 26(1) of the 1993 Act shall apply only to a General Commissioner appointed on or after 1st January 1996;
- (b) the following provisions of the 1993 Act shall not apply to a General Commissioner, whenever appointed—
  - (i) in section 26(3), the words from “subject to” to “but”;
  - (ii) section 26(11); and
  - (iii) Schedule 7;
- (c) section 2(7) of the 1970 Act shall continue to have effect only in relation to a General Commissioner appointed on or before 31st December 1995.

5. Section 26(4) to (6) of the 1993 Act shall not apply to a General Commissioner, whenever appointed.

Dated 6th December 1995

*Mackay of Clashfern, C.*

Dated 8th December 1995

*Michael Forsyth*  
One of Her Majesty’s Principal Secretaries of  
State

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Schedule 5 to the Judicial Pensions and Retirement Act 1993 by adding the office of General Commissioner to the list of judicial offices in respect of which there is a maximum retirement age of 70 years. The new retirement age of 70 years provided for in the Order is to apply to persons appointed as General Commissioner for divisions in England and Wales, Scotland and Northern Ireland on or after 1st January 1996. Article 5 disapplies section 26(4) to (6) of the 1993 Act, by which the Lord Chancellor, or the Secretary of State for Scotland, as appropriate, might have authorised their continuation in office beyond that retirement age until the age of 75.

The pre-existing retirement age of 75 years under section 2(7) of the Taxes Management Act 1970 will continue to apply to General Commissioners appointed on or before 31st December 1995.