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STATUTORY INSTRUMENTS

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**2003 No. 415**

**The Scotland Act 1998 (Transfer of Functions  
to the Scottish Ministers etc.) Order 2003**

**Citation, commencement and interpretation**

**1.**—(1) This Order may be cited as the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 2003 and, except as provided in paragraph (2) below, shall come into force on the day after the day on which it is made.

(2) In the Schedule to this Order, the entry relating to the Taxes Management Act 1970<sup>(1)</sup> shall come into force—

- (a) so far as relating to section 2A of that Act, when section 102 of the Access to Justice Act 1999<sup>(2)</sup> comes into force in Scotland; and
- (b) so far as relating to section 3A of the Taxes Management Act 1970, when section 103 of the Access to Justice Act 1999 comes into force in Scotland.

(3) In this Order “the 1998 Act” means the Scotland Act 1998.

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<sup>(1)</sup> 1970 c. 9.  
<sup>(2)</sup> 1999 c. 22.