

SCHEDULES

SCHEDULE 10

JUDICIAL AND OTHER APPOINTMENTS

Taxes Management Act 1970 (c. 9)

Special Commissioner

- 30 In section 4(2) of the Taxes Management Act 1970 (Special Commissioner for income tax) for the words “unless he is” to the end there shall be substituted “unless—
- (a) he has a 10 year general qualification, within the meaning of section 71 of the Courts and Legal Services Act 1990;
 - (b) he is an advocate or solicitor in Scotland of at least 10 years' standing; or
 - (c) he is a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 10 years' standing.”