
STATUTORY INSTRUMENTS

2008 No. 2696

The Tribunals, Courts and Enforcement Act 2007
(Commencement No. 6 and Transitional Provisions) Order 2008

Transitional and savings provisions

4. Sections 2 to 3A of the Taxes Management Act 1970 shall continue to apply for the purpose of section 56 of the 1970 Act (statement of case for opinion of the High Court) arising from a decision of the General Commissioners made before 1st of April 2009 as if article 6(b)(i) and (c)(i) had not been commenced.