

*These notes refer to the Access to Justice Act 1999
(c.22) which received Royal Assent on 27th July 1999*

ACCESS TO JUSTICE ACT 1999

EXPLANATORY NOTES

E.

IMMUNITY AND INDEMNITY (PART VI - SECTIONS 98-104)

Commentary

General Commissioners of income tax and their clerks

342. **Section 101: General Commissioners: immunity from action.** This section provides General Commissioners of income tax with immunity from action in respect of any act or omission in the execution of their duty. It brings the position of General Commissioners into line with that of justices.
343. **Section 102: General Commissioners: immunity from costs and expenses.** This section provide General Commissioners of income tax with immunity against costs orders in cases arising from the execution of their duties, unless bad faith is proved. It also provides for the court to order the payment by the Lord Chancellor, or in Scotland the Secretary of State, of the costs of any party to proceedings against a General Commissioner where, but for the provisions of the section, it would order the costs to be paid by the General Commissioner. It provides for the Lord Chancellor (or the Secretary of State) to make regulations, subject to the affirmative resolution procedure, covering how the court is to exercise the power to award costs and how those costs are to be determined.
344. **Section 103: General Commissioners and clerks: indemnity.** This section provides for General Commissioners and their clerks to be indemnified in relation to costs or expenses which they reasonably incur, or are ordered to pay, in legal proceedings arising out of the execution of their duties, unless they are proved to have acted in bad faith. General Commissioners' clerks are not covered by the immunity against costs orders provided by section 102. General Commissioners may have to be indemnified in respect of their own costs. The Lord Chancellor will indemnify the General Commissioners and their clerks, except in Scotland where it will be the Secretary of State.