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SCHEDULE 1

JUSTICES OF THE PEACE ACT 1997 ETC.: TRANSITIONAL PROVISIONS AND SAVINGS

6. Section 2A of the Taxes Management Act 1970(1) shall not apply to proceedings commenced in England and Wales or in Northern Ireland before 1st April 2001 in respect of any act or omission of a General Commissioner of income tax in the execution (or purported execution) of his duty.

^{(1) 1970} c. 9. Section 2A is inserted by section 102 of the Access to Justice Act 1999.