

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.