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## EXPLANATORY NOTE

*(This note is not part of the Order)*

### **Commencement**

This Order is the sixth commencement order under the Tribunals, Courts and Enforcement Act 2007 (“the Act”) and brings into force on 3rd November 2008 and 1st April 2009 various provisions of the Act.

The Order brings into force on 3rd November 2008 most of Part 1 of the Act establishing the First-tier Tribunal and the Upper Tribunal and its functions.

The Order also brings into force on 3rd November 2008 consequential repeals in Schedule 23 in respect of Part 2 of the Act relating to judicial appointments.

The provisions commenced on 1st April 2009 apply to the transfer of the tax tribunals into the First-tier Tribunal and Upper Tribunal and the abolition of the existing tribunals and offices. The Order also brings into force on that date provisions relating to the enforcement of tribunal awards through the courts.

The effect of this Order (along with previous commencement orders), with the exception of some consequential amendments in Schedule 8 and some consequential repeals in Schedule 23, is to bring into force the whole of Parts 1 and 2 of the Act.

### **Transitional Provisions**

The transitional provisions in article 3 provide for existing tribunal staff to be treated as if appointed under section 40 of the Act (tribunal staff and services) for the purposes of delegation of duties and functions under other enactments.

Article 4 saves the offices of General Commissioners and their clerks for the purpose of processing case stated appeals from the determinations made by the General Commissioners before abolition of their offices.