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**Changes to legislation:** Courts and Legal Services Act 1990, Paragraph 30 is up to date with all changes known to be in force on or before 13 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 10

#### JUDICIAL AND OTHER APPOINTMENTS

##### *Special Commissioner*

30 In section 4(2) of the Taxes Management Act 1970 (Special Commissioner for income tax) for the words “unless he is” to the end there shall be substituted “unless

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- (a) he has a 10 year general qualification, within the meaning of section 71 of the Courts and Legal Services Act 1990;
  - (b) he is an advocate or solicitor in Scotland of at least 10 years’ standing; or
  - (c) he is a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 10 years’ standing.”

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[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 58A(2)(fe) inserted by [2021 c. 17 s. 53](#)