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Taxes Management Act 1970

1970 CHAPTER 9

PART I

ADMINISTRATION

1 Taxes under care and management of the Board.

(1) Income tax, corporation tax [F1]. . . and capital gains tax shall be under the care and management of the Commissioners of Inland Revenue (in this Act referred to as "the Board"), and the definition of "inland revenue" in section 39 of the Inland Revenue Regulation Act 1890 shall have effect accordingly .

(2) The Board shall appoint inspectors and collectors of taxes who shall act under the direction of the Board .

[[F2](2A) The Board may appoint a person to be an inspector or collector for general purposes or for such specific purposes as the Board think fit.

(2B) Where in accordance with the Board's administrative practices a person is authorised to act as an inspector or collector for specific purposes, he shall be deemed to have been appointed to be an inspector or collector for those purposes.**]**

(3) Any legal proceedings or administrative act relating to any tax begun by one inspector or collector may be continued by another inspector or, as the case may be, another collector; and any inspector or collector may act for any division or other area.

Textual Amendments

F1 Words relating to development land tax added by Development Land Tax Act 1976 (c. 24) Sch. 8 para. 1; Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54) s. 98(6), Sch. 27 Pt. X.

F2 S. 1(2A)(2B) inserted by Finance Act 1990 (c. 29), **s. 104(1)**, (3) (and deemed always to have had effect)

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Modifications etc. (not altering text)

C1 S. 1 extended (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 15(3), 173(4), **Sch. 2 para. 6(2)** (with ss. 108(5), 116(3), 165)

C2 S. 1 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **4(1)**

C3 S. 1 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **4(1)**

C4 S. 1(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C5 S. 1(3) applied by Finance Act 1981 s. 134, Sch. 17 para. 18 (special tax on banking deposits).

2 General Commissioners

(1) For the purpose of exercising such powers relating to appeals and other matters as are conferred on them by the Taxes Acts **[**[F3]or by Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999**][**[F4]or by Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999**]** there shall be "Commissioners for the general purposes of the income tax" (in the Taxes Acts referred to as "General Commissioners") who shall act for the same separate areas in Great Britain as heretofore **[**[F5]or for the separate areas in Northern Ireland defined by an order made by the Lord Chancellor**]** (in the Taxes Acts referred to as "divisions").

(2) General Commissioners for divisions in England and Wales **[**[F5]or Northern Ireland**]** shall be appointed by, and shall hold office during the pleasure of, the Lord Chancellor.

(3) General Commissioners for divisions in Scotland shall be appointed by, and shall hold office during the pleasure of, **[**[F6]the Secretary of State**]**, [F7]... .

(4) In Scotland a sheriff shall be ex officio a General Commissioner for any division wholly or partly within his sheriffdom and a salaried sheriff-substitute shall be ex officio a General Commissioner for any division wholly or partly within his district.

[[F8](5) The Lord Chancellor or, in Scotland, the Secretary of State shall pay General Commissioners by way of travelling allowance or subsistence allowance sums of such amounts and in such circumstances as he may, with the approval of the Treasury, determine.**]**

(6) The Lord Chancellor or, in Scotland, the Secretary of State may by order create a new division or abolish an existing division or alter in any other respect the divisions or their boundaries; and any such order may contain such consequential and transitional provisions as the Lord Chancellor or the Secretary of State, as the case may be, thinks fit and may be revoked or varied by a subsequent order under this subsection.

[F9] . . . . . .

(7) A General Commissioner shall not continue in office after he attains the age of seventy-five years.

(8) The validity of any proceedings of General Commissioners shall not be affected by a defect in the appointment of any of them, or by a failure to observe the requirements of the last preceding subsection.

[[F10](9) No action shall lie against a General Commissioner in respect of any act or omission of his—

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(a) in the execution of his duty; and
(b) with respect to any matter within his jurisdiction.

(10) No action shall lie against a General Commissioner in respect of any act or omission of his—
(a) in the purported execution of his duty; but
(b) with respect to any matter not within his jurisdiction,
unless it is proved that he acted in bad faith.**]**

Textual Amendments

F3 Words in s. 2(1) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 7 para. 1**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

F4 Words in s. 2(1) inserted (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 1(3), **Sch. 6 para. 1**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

F5 *Added by* Finance Act 1988 s. 134(1)(4) *from* 3 *April* 1989; *Commencement order* S.I. 1989 No. 473.

F6 Finance Act 1975 s. 57(1) *from* 15*May* 1975.

F7 Words omitted repealed by Finance Act 1975 s. 59(5), Sch. 13 Part II.

F8 S. 2(5) substituted (1.4.1994) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 2(1)(5)**

F9 Words in s. 2(6) repealed (on or after 3.4.1989) by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Part IX**; S.I. 1989/473

F10 S. 2(9)(10) inserted (1.4.2001 for E.W.N.I., 31.3.2003 for S.) by Access to Justice Act 1999 (c. 22), **ss. 101**, 108(1); S.I. 2001/916, art. 2(b)(ii); S.S.I. 2003/207, art. 2(a)

Modifications etc. (not altering text)

C6 S. 2(3) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

C7 See Finance Act 1973 s. 41 (boundaries of divisions specified by order made or having effect as if made under s. 2(6) not to be affected by changes in local government areas in England and Wales on 1 April 1974 or in Scotland on 16 May 1975)

C8 S. 2(6) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

[[F11]2A General Commissioners: costs and expenses in legal proceedings.

(1) A court may not order a General Commissioner to pay costs or (in Scotland) expenses in any proceedings in respect of any act or omission of his in the execution (or purported execution) of his duty as a General Commissioner.

(2) Subsection (1) above does not apply in relation to—
(a) any proceedings in which a General Commissioner is being tried for an offence or is appealing against a conviction; or
(b) any proceedings in which it is proved that a General Commissioner acted in bad faith in respect of the matters giving rise to the proceedings.

(3) Where a court is prevented by subsection (1) above from ordering a General Commissioner to pay costs or expenses in any proceedings, the court may instead order the making by the relevant Minister of a payment in respect of the costs or expenses of a person in the proceedings.

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(4) The relevant Minister may by regulations made by statutory instrument make provision specifying—

(a) circumstances when a court shall or shall not exercise the power conferred on it by subsection (3) above; and

(b) how the amount of any payment ordered under that subsection is to be determined.

(5) No regulations may be made under subsection (4) above unless a draft of the statutory instrument containing them has been laid before, and approved by a resolution of, each House of Parliament.

(6) In this section "relevant Minister" means the Lord Chancellor or, in Scotland, the Secretary of State.**]**

Textual Amendments

F11 S. 2A inserted (1.4.2001 for E.W.N.I., 31.3.2003 for S.) by Access to Justice Act 1999 (c. 22), **ss. 102**, 108(1); S.I. 2001/916, art. 2(b)(ii); S.S.I. 2003/207, art. 2(b) (with art. 3)

Modifications etc. (not altering text)

C9 S. 2A excluded (28.2.2001) by The Access to Justice Act 1999 (Commencement No. 7, Transitional Provisions and Savings) Order 2001 (S.I. 2001/916), **Sch. 1 para. 6**

C10 S. 2A(3) restricted (1.4.2001) by The General Commissioners of Income Tax (Costs) Regulations 2001 (S.I. 2001/1304), regs. 1, **3**

3 Clerk to General Commissioners.

(1) The General Commissioners for every division shall appoint a clerk and, if they think it necessary, an assistant clerk, and persons appointed under this subsection shall hold office during the pleasure of the Commissioners and act under their direction.

[[F12](2) The Lord Chancellor or, in Scotland, the Secretary of State shall pay a clerk such remuneration in respect of his services as the Lord Chancellor or Secretary of State may, with the approval of the Treasury, determine.**]**

(3) **[**[F13]The Lord Chancellor or, in Scotland, the Secretary of State may, in such cases as he may in his discretion determine**]**, pay to or in respect of any full-time clerk such pension [[F14]allowance] or gratuity, or make such provision for the payment of pension [[F14]allowance] or gratuity to or in respect of any full-time clerk, as **[**[F15]he may, with the approval of the Treasury, determine**]**.

In this subsection "full-time clerk" means a clerk as regards whom **[**[F15]the Lord Chancellor or Secretary of State is satisfied**]** that he is required to devote substantially the whole of his time to the duties of his office .

(4) Without prejudice to the power of any General Commissioners to dismiss their clerk or assistant clerk, the Lord Chancellor or, in Scotland, the Secretary of State may, after consulting the General Commissioners for any division, dismiss their clerk or assistant clerk.

(5) A clerk or assistant clerk shall not continue in office after he has attained the age of seventy years unless the General Commissioners for whom he acts think it desirable

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in the public interest and extend his term of office; and the term shall not be extended beyond the age of seventy-five years.

Textual Amendments

F12 S. 3(2) substituted (1.4.1994) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 2(3)(5)**

F13 Words in s. 3(3) substituted (1.4.1994) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 2(4)(a)(5)**

F14 Words in s. 3(3) inserted by Superannuation Act 1972 (c.11), s. 26, **Sch. 6 para. 77**

F15 Words in s. 3(3) substituted (1.4.1994) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 2(4)(b)(c)(5)**

Modifications etc. (not altering text)

C11 *See also* Finance Act 1972 s. 130—*compensation for loss of office etc. by clerks on reorganisation of divisions.*

C12 S. 3(4) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

[F16 3A General Commissioners and clerks: indemnity.

(1) A General Commissioner or a clerk may be indemnified by the relevant Minister in respect of—

(a) any costs or (in Scotland) expenses which the General Commissioner or clerk reasonably incurs in or in connection with proceedings in respect of anything done or omitted in the exercise (or purported exercise) of his duty as a General Commissioner or clerk;

(b) any costs or expenses which he reasonably incurs in taking steps to dispute any claim which might be made in such proceedings;

(c) any damages awarded against him or costs or expenses ordered to be paid by him in any such proceedings; and

(d) any sums payable by him in connection with a reasonable settlement of any such proceedings or claim,

unless it is proved, in respect of matters giving rise to the proceedings or claim in question, that he acted in bad faith.

(2) A General Commissioner or a clerk shall be indemnified by the relevant Minister in respect of any such costs or expenses, damages or sums as are mentioned in subsection (1)(a) to (d) above if, in respect of the matters giving rise to the proceedings or claim in question, he acted reasonably and in good faith.

(3) Any question whether, or to what extent, a person is to be indemnified under this section shall be determined by the relevant Minister.

(4) A determination under subsection (3) above with respect to any such costs or expenses or sums as are mentioned in subsection (1)(a), (b) or (d) above may, if the person claiming to be indemnified so requests, be made in advance before they are incurred or the settlement made.

(5) Any such determination in advance for indemnity in respect of costs or expenses to be incurred—

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(a) shall be subject to such limitations, if any, as the relevant Minister thinks proper and to the subsequent determination of the amount of the costs or expenses reasonably incurred; and

(b) shall not affect any other determination which may fall to be made in connection with the proceedings or claim in question.

(6) In this section "clerk" means—

(a) any person appointed to be a clerk or assistant clerk to the General Commissioners for any division; or

(b) a person who assists any such person;

and "relevant Minister" means the Lord Chancellor or, in Scotland, the Secretary of State.**]**

Textual Amendments

F16 S. 3A inserted (1.4.2001 for E.W.N.I., 31.3.2003 for S.) by Access to Justice Act 1999 (c. 22), **ss. 103**, 108(1); S.I. 2001/916, art. 2(b)(ii); S.S.I. 2003/207, art. 2(c)

[F17 4 Special Commissioners.

(1) The Lord Chancellor shall, after consultation with the Lord Advocate, appoint such persons as he thinks fit as "Commissioners for the special purposes of the Income Tax Acts" (in the Taxes Acts referred to as "Special Commissioners") and shall designate one of the Special Commissioners as the Presiding Special Commissioner .

(2) No person shall be appointed under subsection (1) above unless—

F18 **[** (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 **]**

(3) If the Presiding Special Commissioner is temporarily absent or unable to act or there is a vacancy in his office, the Lord Chancellor may designate another Special Commissioner to act as deputy Presiding Special Commissioner and the Commissioner so designated shall, when so acting, have all the functions of the Presiding Special Commissioner.

F19 **[** (3A) A Special Commissioner—

(a) may resign his office at any time; and

(b) shall vacate his office on the day on which he attains the age of seventy years;

but paragraph (b) above is subject to section 26(4) to (6) of the Judicial Pensions and Retirement Act 1993 (power to authorise continuance in office up to the age of 75).**]**

(4) The Lord Chancellor may, if he thinks fit, and after consultation with the Lord Advocate, remove a Special Commissioner from office on the grounds of incapacity or misbehaviour.

(5) By virtue of their appointment the Special Commissioners shall have authority to execute such powers, and to perform such duties, as are assigned to them by any enactment.

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(6) Such sums shall be allowed to Special Commissioners in respect of salary and incidental expenses and such pensions (including allowances and gratuities) shall be paid to, or in respect of, them as the Lord Chancellor may, with the approval of the Treasury, determine.

[F20](6A) **[** Subsection (6) above, so far as relating to pensions (including allowances and gratuities), shall not have effect in relation to a person to whom Part I of the Judicial Pensions and Retirement Act 1993 applies, except to the extent provided by or under that Act.**]**

(7) Officers and staff may be appointed under section 27 of the [M1]Courts Act 1971 (court staff) for carrying out the administrative work of the Special Commissioners.**]**

Textual Amendments

F17 Ss. 4. 4A substituted (1.1.1985) by Finance Act 1984 (c. 43), s. 127, **Sch. 22 para. 1**; S.I. 1984/1836 (c. 45) (but not to affect the appointment of any person, who, immediately before the passing of Finance Act 1984, held office as a Special Commissioner)

F18 Courts and Legal Services Act 1990 (c. 41), s. 71(2), **Sch. 10 para. 30**

F19 S. 4(3A) inserted (31.3.1995) by Judicial Pensions and Retirement Act 1993 (c. 8), s. 31(2), **Sch. 6 para. 36(1)** (with Sch. 7); S.I. 1995/631, art. 2

F20 S. 4(6A) inserted (31.3.1995) by Judicial Pensions and Retirement Act 1993 (c. 8), s. 31(2), **Sch. 8 para. 8**; S.I. 1995/631, art. 2

Modifications etc. (not altering text)

C13 S. 4 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 4 applied by Finance Act 1981 s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C14 S. 4 functions transferred (19.5.1999) by The Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), arts. 1, 2(1), **Sch.**

C15 S. 4: certain functions made exercisable (30.6.1999) by The Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), arts. 1, 3, **Sch. 1 para. 4**

C16 S. 4(1) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

C17 S. 4(4) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

Marginal Citations

M1 1971 c.23.

[[F17]4A Deputy Special Commissioners.

(1) If it appears to the Lord Chancellor expedient to do so in order to facilitate the performance of any functions of the Special Commissioners, he may, after consultation with the Lord Advocate, appoint a person to be a deputy Special Commissioner during such period or on such occasions as the Lord Chancellor thinks fit.

(2) A person shall not be qualified for appointment as a deputy Special Commissioner unless he is qualified for appointment as a Special Commissioner **[**[F21](and, accordingly, no appointment of a person as a deputy Special Commissioner shall be such as to extend beyond the day on which he attains the age of seventy years, but subject to section 26(4) to (6) of the Judicial Pensions and Retirement Act 1993)**]**.

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(3) A deputy Special Commissioner while acting under this section shall have all the jurisdiction and functions of a Special Commissioner and any reference to a Special Commissioner in the following provisions of this Act or in any other enactment or any instrument made under any enactment (whenever passed or made) shall include a reference to a deputy Special Commissioner.

(4) The duty under section 6(1) below shall only apply to a deputy Special Commissioner on his first appointment to that office.

[F22](5) . . . . . .

(6) The Lord Chancellor may pay to any person appointed under this section such remuneration and allowances as he may, with the approval of the Treasury, determine.**]**

Textual Amendments

F17 Ss. 4. 4A substituted (1.1.1985) by Finance Act 1984 (c. 43), s. 127, **Sch. 22 para. 1**; S.I. 1984/1836 (c. 45) (but not to affect the appointment of any person, who, immediately before the passing of Finance Act 1984, held office as a Special Commissioner)

F21 Words in s. 4A(2) added (31.3.1995) by Judicial Pensions and Retirement Act 1993 (c. 8), s. 31(2), **Sch. 6 para. 36(2)** (with Sch. 7); S.I. 1995/631, art. 2

F22 S. 4A(5) repealed (31.3.1995) by Judicial Pensions and Retirement Act 1993 (c. 8), s. 31(2), **Sch. 9**; S.I. 1995/631, art. 2

Modifications etc. (not altering text)

C18 S. 4A: functions transferred (19.5.1999) by The Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), arts. 1, 2(1), **Sch.**

C19 S. 4A: certain functions made exercisable (30.6.1999) by The Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), arts. 1, 3, **Sch. 1 para. 4**

C20 S. 4A(1) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

5 General and Special Commissioners.

(1) No General Commissioner or Special Commissioner shall act as such in relation to any matter in which he has a personal interest, or is interested on behalf of another person, except with the express consent of the parties to the proceedings.

[F23](2) . . . . . .

Textual Amendments

F23 S. 5(2) repealed (E.W.) (30.3.1974) by Criminal Justice Act 1972 (c. 71) s. 64(2), Sch. 6 Pt. I; S.I. 1973 No. 1472 r. 2, Sch. 2; s. 5(2) repealed (S.) (22.12.1980) by Law Reform (Miscellaneous Provisions) (Scotland) Act 1980 (c. 55), s. 28(2), **Sch. 3**; S.I. 1980 No. 1726 (C. 74) (S. 148)

6 Declarations on taking office.

(1) Every person who is appointed to be—

(a) a General Commissioner or a Special Commissioner, or

[F24](b) . . . . . .

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(c) a member of the tribunal established under section **[**[F25]706**]** of the principal Act (cancellation of tax advantages),

shall make a declaration in the form set out in Part I of Schedule 1 to this Act before another person holding the same office, or before a General Commissioner.

(2) Every person who is appointed to be a clerk or assistant clerk to the General Commissioners for any division, or who assists any such clerk, shall make a declaration in the form set out in Part I of Schedule 1 to this Act.

A clerk or assistant clerk shall make the declaration before a General Commissioner for the division, and a person who assists any such clerk shall make the declaration before such a General Commissioner or the clerk.

(3) Every person who is appointed to be a member of the Board shall make a declaration in the form set out in Part II of Schedule 1 to this Act before another member of the Board.

(4) Every person who is appointed an inspector or collector, or who is appointed by the Board to serve in any other capacity, shall make a declaration in the form set out in Part III of Schedule 1 to this Act before such person as the Board may direct.

(5) A declaration under this section shall be made as soon as may be after first appointment to the office in question.

Textual Amendments

F24 S. 6(1)(*b*) *repealed by* Finance Act 1982 s. 157, Sch. 22 Part X.

F25 Words in s. 6(1) substituted by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para 32**.

Modifications etc. (not altering text)

C21 See—Finance Act 1989 (c. 26), **s. 182**—disclosure of information.

C22 S. 6 modified (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 3(5)**, 28(3); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C23 S. 6 modified (5.10.1999) by Tax Credits Act 1999 (c. 10), **ss. 5(6)**, 20(2)

PART II

RETURNS OF INCOME AND GAINS

Income tax

[[F26]**7 Notice of liability to income tax and capital gains tax.**

(1) Every person who—

(a) is chargeable to income tax or capital gains tax for any year of assessment, and

(b) has not received a notice under section 8 of this Act requiring a return for that year of his total income and chargeable gains,

shall, subject to subsection (3) below, within six months from the end of that year, give notice to an officer of the Board that he is so chargeable.

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(2) In the case of **[**[F27]persons who are**]** chargeable as mentioned in subsection (1) above as **[**[F28]the relevant trustees**]** of a settlement, that subsection shall have effect as if the reference to a notice under section 8 of this Act were a reference to a notice under section 8A of this Act.

(3) A person shall not be required to give notice under subsection (1) above in respect of a year of assessment if for that year his total income consists of income from sources falling within subsections (4) to (7) below and he has no chargeable gains.

(4) A source of income falls within this subsection in relation to a year of assessment if—
   (a) all payments of, or on account of, income from it during that year, and
   (b) all income from it for that year which does not consist of payments,

   have or has been taken into account in the making of deductions or repayments of tax under section 203 of the principal Act.

(5) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year has been or will be taken into account—
   (a) in determining that person's liability to tax, or
   (b) in the making of deductions or repayments of tax under section 203 of the principal Act.

(6) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is—
   (a) income from which income tax has been deducted;
   (b) income from or on which income tax is treated as having been deducted or paid; or
   (c) income chargeable under Schedule F,

   and that person is not for that year liable to tax at a rate other than the basic rate**[**[F29], the Schedule F ordinary rate**]****[**[F30], the lower rate or the starting rate**]**.

(7) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is **[**[F31]income on which**]** he could not become liable to tax under a self-assessment made under section 9 of this Act in respect of that year.

(8) If any person, for any year of assessment, fails to comply with subsection (1) above, he shall be liable to a penalty not exceeding the amount of the tax—
   (a) in which he is assessed under section 9 or 29 of this Act in respect of that year, and
   (b) which is not paid on or before the 31st January next following that year.

[[F32](9) For the purposes of this Act the relevant trustees of a settlement are—
   (a) in relation to income **[**[F33](other than gains treated as arising under Chapter II of Part XIII of the principal Act)**]**, the persons who are trustees when the income arises and any persons who subsequently become trustees; and
   [[F34](aa) in relation to gains treated as arising under Chapter II of Part XIII of the principal Act, the persons who are trustees in the year of assessment in which the gains arise and any persons who subsequently become trustees; and**]**
   (b) in relation to chargeable gains, the persons who are trustees in the year of assessment in which the chargeable gains accrue and any persons who subsequently become trustees.**]]**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F26 S. 7 substituted (with effect as respects the year 1995-96 and subsequent years of assessment) by Finance Act 1994 (c. 9), s. 199(2)(3), **Sch. 19 para. 1(1)**(2); S.I. 1998/3173, art. 2

F27 Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(1)(a)**

F28 Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(1)(b)**

F29 Words in s. 7(6) inserted (with effect for the year 1999-00 and subsequent years of assessment) by Finance (No. 2) Act 1997 (c. 58), **Sch. 4 para. 1(1)**(2)

F30 Words in s. 7(6) substituted (with effect in accordance with s. 22(12) of the amending Act) by Finance Act 1999 (c. 16), **s. 22(11)(a)**

F31 Words in s. 7(7) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(1)**

F32 S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(2)**

F33 Words in s. 7(9)(a) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 14 para. 5(a)**

F34 S. 7(9)(aa) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 14 para. 5(b)**

Modifications etc. (not altering text)

C24 S. 7 modified (as respects the year 1995-96) by Finance Act 1995 (c. 4), **Sch. 21 para. 1**

[F35 8 Personal return.

[F36 (1) For the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, [F37 and the amount payable by him by way of income tax for that year,] he may be required by a notice given to him by an officer of the Board—

(a) to make and deliver to the officer, on or before the day mentioned in subsection (1A) below, a return containing such information as may reasonably be required in pursuance of the notice, and

(b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required.

(1A) The day referred to in subsection (1) above is—

(a) the 31st January next following the year of assessment, or

(b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

F38 . . . . . .

[F39 (1AA) For the purposes of subsection (1) above—

(a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and

(b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.]

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(1B) In the case of a person who carries on a trade, profession, or business in partnership with one or more other persons, a return under this section shall include each amount which, in any relevant statement, is stated to be equal to his share of any income, **[**[F40]loss, tax, credit**]** or charge for the period in respect of which the statement is made.

(1C) In subsection (1B) above "relevant statement" means a statement which, as respects the partnership, falls to be made under section 12AB of this Act for a period which includes, or includes any part of, the year of assessment or its basis period.**]**

(2) Every return under this section shall include a declaration by the person making the return to the effect than the return is to the best of his knowledge correct and complete.

(3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.

(4) Notices under this section may require different information, accounts and statements in relation to different descriptions of person.

[F41]**[** (5) In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.**]]**

Textual Amendments

F35 Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by Finance Act 1990 (c. 29), **s. 90(1)**(5)

F36 S. 8(1)-(1C) substituted for s. 8(1) (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 178(1)**; S.I. 1998/3173, **art. 2**

F37 Words in s. 8(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(1)**

F38 Words in s. 8(1A) repealed (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), s. 121(2), **Sch. 41 Pt. 5(6)**

F39 S. 8(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(3)**

F40 Words in s. 8(1B) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 104(2)**

F41 S. 8(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 104(3)**

Modifications etc. (not altering text)

C25 S. 8 modified (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), **ss. 3(6)(b)**, 289 (with ss. 60, 101(1), 171, 201(3))

C26 S. 8 modified by Finance Act 1974 (c. 30), **s. 24** (repealed (1.4.2010) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 12 (with Sch. 9 paras. 1-9, 22))

C27 S. 8 extended (with effect in accordance with s. 56(9) of the amending Act) by Finance Act 1998 (c. 36), **s. 56(7)(a)**

C28 S. 8 modified (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **17(1)**

C29 S. 8 modified (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, 17(1)

C30 S. 8 modified (24.4.2000) by The Income Tax (Electronic Communications) Regulations 2000 (S.I. 2000/945), **regs. 2(1)**, 3-8 (with reg. 2(2))

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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[F35 8A Trustee's return.

[F42(1) For the purpose of establishing the amounts in which [F43the relevant trustees] of a settlement, and the settlors and beneficiaries, are chargeable to income tax and capital gains tax for a year of assessment, [F44and the amount payable by him by way of income tax for that year,] an officer of the Board may by a notice given to [F45any relevant trustee] require the trustee—

(a) to make and deliver to the officer, on or before the day mentioned in subsection (1A) below, a return containing such information as may reasonably be required in pursuance of the notice, and

(b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required;

and a notice may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer thinks fit.

(1A) The day referred to in subsection (1) above is—

(a) the 31st January next following the year of assessment, or

(b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

F46 . . . . .]

F47(1AA) [For the purposes of subsection (1) above—

(a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and

(b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.]

(2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.

(3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.

(4) Notices under this section may require different information, accounts and statements in relation to different descriptions of settlement.

F48(5) [The following references, namely—

(a) references in section 9 or 28C of this Act to a person to whom a notice has been given under this section being chargeable to tax; and

(b) references in section 29 of this Act to such a person being assessed to tax,

shall be construed as references to the relevant trustees of the settlement being so chargeable or, as the case may be, being so assessed.]]

Textual Amendments

F35 Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by Finance Act 1990 (c. 29), **s. 90(1)**(5)

F42 S. 8A(1)(1A) substituted for s. 8A(1) (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 178(2)**; S.I. 1998/3173, art. 2

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F43 Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(3)(a)**

F44 Words in s. 8A(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(1)**

F45 Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(3)(b)**

F46 Words in s. 8A(1A) repealed (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), s. 121(2), **Sch. 41 Pt. 5(6)**

F47 S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(3)**

F48 S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(4)**

[F49 9 Returns to include self-assessment.

[F50(1) Subject to [F51subsections (1A) and (2)] below, every return under section 8 or 8A of this Act shall include a self-assessment, that is to say—

(a) an assessment of the amounts in which, on the basis of the information contained in the return and taking into account any relief or allowance a claim for which is included in the return, the person making the return is chargeable to income tax and capital gains tax for the year of assessment; and

(b) an assessment of the amount payable by him by way of income tax, that is to say, the difference between the amount in which he is assessed to income tax under paragraph (a) above and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies

[F52but nothing in this subsection shall enable a self-assessment to show as repayable any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1), 547(5) or 599A(5) of the principal Act].]

[F53(1A) The tax to be assessed on a person by a self-assessment shall not include any tax which, under Chapter I or IV of Part XIV of the principal Act, is charged on the administrator of a scheme (within the meaning of section 658A of that Act) and is assessable by the Board in accordance with that section.]

(2) A person shall not be required to comply with subsection (1) above if he makes and delivers his return for a year of assessment—

(a) on or before the 30th September next following the year, or

(b) where the notice under section 8 or 8A of this Act is given after the 31st July next following the year, within the period of two months beginning with the day on which the notice is given.

(3) Where, in making and delivering a return, a person does not comply with subsection (1) above, an officer of the Board shall if subsection (2) above applies, and may in any other case—

(a) make the assessment on his behalf on the basis of the information contained in the return, and

(b) send him a copy of the assessment so made;

F54 . . . . . .

[F55(3A) An assessment under subsection (3) above is treated for the purposes of this Act as a self-assessment and as included in the return.]

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[F56](4) . . . . . .

[F56](5) . . . . . .

[F56](6) . . . . .]

Textual Amendments

F49 S. 9 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 179**; S.I. 1998/3173, art. 2

F50 S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(4)**

F51 Words in s. 9(1) substituted (with effect in accordance with s. 98(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 98(2)**

F52 Words in s. 9(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 122(1)**

F53 S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 98(2)**

F54 Words in s. 9(3) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 1(1), **Sch. 33 Pt. 2(13)**

F55 S. 9(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 1(2)**

F56 S. 9(4)-(6) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 2(1), **Sch. 33 Pt. 2(13)**

Modifications etc. (not altering text)

C31 S. 9 modified (24.4.2000) by The Income Tax (Electronic Communications) Regulations 2000 (S.I. 2000/945), **regs. 2(1)**, 3-8 (with reg. 2(2))

C32 S. 9(2)-(6) applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **17(2)**

C33 S. 9(2)-(6) applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **17(2)**

[[F57]9ZA Amendment of personal or trustee return by taxpayer

(1) A person may amend his return under section 8 or 8A of this Act by notice to an officer of the Board.

(2) An amendment may not be made more than twelve months after the filing date.

(3) In this section "the filing date" means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act.

Textual Amendments

F57 Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 2(2)**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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9ZB Correction of personal or trustee return by Revenue

(1) An officer of the Board may amend a return under section 8 or 8A of this Act so as to correct obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).

(2) A correction under this section is made by notice to the person whose return it is.

(3) No such correction may be made more than nine months after—
- (a) the day on which the return was delivered, or
- (b) if the correction is required in consequence of an amendment of the return under section 9ZA of this Act, the day on which that amendment was made.

(4) A correction under this section is of no effect if the person whose return it is gives notice rejecting the correction.

(5) Notice of rejection under subsection (4) above must be given—
- (a) to the officer of the Board by whom the notice of correction was given,
- (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.**]**

Textual Amendments

F57 Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 2(2)**

[[F58]9A Notice of enquiry

(1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so ("notice of enquiry")—
- (a) to the person whose return it is ("the taxpayer"),
- (b) within the time allowed.

(2) The time allowed is—
- (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months after the filing date;
- (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
- (c) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

  For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

(3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.

(4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return, subject to the following limitation.

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(5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—

(a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, or

(b) after an enquiry into the return has been completed,

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

(6) In this section "the filing date" means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act.**]**

Textual Amendments

F58 Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 4(1)**

Modifications etc. (not altering text)

C34 S. 9A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **17**

C35 S. 9A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **17(2)**

C36 S. 9A modified (24.4.2000) by The Income Tax (Electronic Communications) Regulations 2000 (S.I. 2000/945), **regs. 2(1)**, 3-8 (with reg. 2(2))

[F58 9B Amendment of return by taxpayer during enquiry

(1) This section applies if a return is amended under section 9ZA of this Act (amendment of personal or trustee return by taxpayer) at a time when an enquiry is in progress into the return.

(2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.

(3) So far as the amendment affects the amount stated in the self-assessment included in the return as the amount of tax payable, it does not take effect while the enquiry is in progress and—

(a) if the officer states in the closure notice that he has taken the amendment into account and that—

(i) the amendment has been taken into account in formulating the amendments contained in the notice, or

(ii) his conclusion is that the amendment is incorrect,

the amendment shall not take effect;

(b) otherwise, the amendment takes effect when the closure notice is issued.

(4) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—

(a) beginning with the day on which notice of enquiry is given, and

(b) ending with the day on which the enquiry is completed.**]**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F58 Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 4(1)**

[F58 9C Amendment of self-assessment during enquiry to prevent loss of tax

(1) This section applies where an enquiry is in progress into a return as a result of notice of enquiry by an officer of the Board under section 9A(1) of this Act.

(2) If the officer forms the opinion—

(a) that the amount stated in the self-assessment contained in the return as the amount of tax payable is insufficient, and

(b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,

he may by notice to the taxpayer amend the assessment to make good the deficiency.

(3) In the case of an enquiry which under section 9A(5) of this Act is limited to matters arising from an amendment of the return, subsection (2) above only applies so far as the deficiency is attributable to the amendment.

(4) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—

(a) beginning with the day on which notice of enquiry is given, and

(b) ending with the day on which the enquiry is completed.**]**

Textual Amendments

F58 Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 4(1)**

[F58 9D Choice between different Cases of Schedule D

(1) Where in the case of a return under section 8 or 8A of this Act—

(a) alternative methods are allowed by the Tax Acts for bringing amounts into charge to tax,

(b) the return is made using one of those methods but could have been made using an alternative method, and

(c) an officer of the Board determines which of the alternative methods is to be used,

the officer's determination is final and conclusive, for the purposes of any enquiry into the return, as to the basis of charge to be used.

(2) For the purposes of this section the cases where the Tax Acts allow alternative methods for bringing amounts into charge to tax are where they may be brought into charge either—

(a) in computing profits chargeable to tax under Case I or II of Schedule D, or

(b) as amounts within Case III, IV or V of that Schedule.**]**

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Textual Amendments

F58 Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 4(1)**

Corporation tax

[F59]10 Notice of liability to corporation tax.

. . . . . .

Textual Amendments

F59 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F59]11 Return of profits.

. . . . . .

Textual Amendments

F59 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F60]11A Notice of liability to capital gains tax.

. . . . . .

Textual Amendments

F60 S. 11A repealed (with effect as respects the year 1995-96 and subsequent years of assessment) by Finance Act 1995 (c. 4), s. 115(3)(13), **Sch. 29 Pt. 8(14)** (previously repealed by Finance Act 1994 (c. 9), s. 199(2)(3), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, **art. 2**)

[F61]11AAReturn of profits to include self-assessment.

. . . . . .

Textual Amendments

F61 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F61]11ABPower to enquire into return of profits.

. . . . . .

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F61 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F61]11AC Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.

. . . . . .

Textual Amendments

F61 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F61]11AD Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.

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Textual Amendments

F61 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F61]11AE Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.

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Textual Amendments

F61 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 1, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

12 Information about chargeable gains.

[F62](1) . . . . . .

(2) A notice under section 8 **[**[F63]or section 8A**]**[F64]... of this Act may require particulars of any assets acquired by the person on whom the notice was served (or if the notice relates to income or chargeable gains of some other person, of any assets acquired by that other person) in the period specified in the notice (being a period beginning not earlier than 6th April 1965) but excluding—

[F65](a) any assets exempted by the following provisions of the **[**[F66]1992 Act**]**, namely—

(i) section **[**[F67]51(1)**]** (rights to winnings from pool betting, lotteries or games with prizes),

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(ii) section **[**[F68]121**]** (government non-marketable securities),

(iii) section **[**[F69]263, 268 or 269**]** (passenger vehicles, decorations for valour or gallant conduct and foreign currency for personal expenditure)], or

(b) unless the amount or value of the consideration for its acquisition exceeded [[F70]£6,000], any asset which is tangible movable property and is not within the exceptions in [[F65]section **[**[F71]262(6)**]**] of the said Act (terminal markets and currency), or

(c) any assets acquired as trading stock.

(3) The particulars required under this section may include particulars of the person from whom the asset was acquired, and of the consideration for the acquisition.

[F72](4) . . . . . .

(5) In this section "trading stock" has the meaning given by section [[F73]100(2)] of the principal Act.

Textual Amendments

F62 S. 12(1) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

F63 Finance Act 1990 s. 90(2)(b), (5) *where a notice to deliver a return was, or falls to be given after* 5*April* 1990.

F64 Words in s. 12(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 2, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F65 Capital Gains Tax Act 1979 (c. 14), s. 157(2), Sch. 7 paras. 1(2), **9***for* 1979-80*et seq*.

F66 Words in s. 12(2)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 3(a)** (with ss. 60, 101(1), 171, 201(3))

F67 Words in s. 12(2)(a)(i) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 3(b)** (with ss. 60, 101(1), 171, 201(3))

F68 Words in s. 12(2)(a)(ii) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(3)(c)** (with ss. 60, 101(1), 171, 201(3))

F69 Words in s. 12(2)(a)(iii) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(3)(d)** (with ss. 60, 101(1), 171, 201(3))

F70 Finance Act 1989 s. 123*in relation to assets acquired on or after* 6*April* 1989. *Previously* "£3000"

F71 Words in s. 12(2)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation and Chargeable Gains Act 1992 (c. 12) ss. 289, 290, Sch. 10 para. 2(3)(e) (with ss. 60, 101(1), 171, 201(3))

F72 S. 12(4) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

F73 Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1) Sch. 29 para. 32.

Modifications etc. (not altering text)

C37 *See* Finance Act 1990 s. 39—*power to call for a return in connection with claims for roll-over relief on disposal of shares to employee share ownership trusts.*

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[F74 Partnerships

Textual Amendments

F74 S. 12AA and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 184**; S.I. 1998/3173, art. 2

12AA Partnership return.

[F75(1) Where a trade, profession or business is carried on by two or more persons in partnership, for the purpose of facilitating the establishment of the following amounts, namely—

(a) the amount in which each partner chargeable to income tax for any year of assessment is so chargeable **[**F76and the amount payable by way of income tax by each such partner**]**, and

(b) the amount in which each partner chargeable to corporation tax for any period is so chargeable,

an officer of the Board may act under subsection (2) or (3) below (or both).

[F77(1A) For the purposes of subsection (1) above—

(a) the amount in which a partner is chargeable to income tax or corporation tax is a net amount, that is to say, an amount which takes into account any relief or allowance for which a claim is made; and

(b) the amount payable by a partner by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.**]]**

(2) An officer of the Board may by a notice given to the partners require such person as is identified in accordance with rules given with the notice **[**F78or a successor of his**]**—

(a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and

(b) to deliver with the return **[**F79such accounts, statements and documents, relating to information contained in the return,**]** as may reasonably be so required.

(3) An officer of the Board may by notice given to any partner require the partner **[**F80or a successor of his**]**—

(a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and

(b) to deliver with the return such accounts and statements as may reasonably be so required;

and a notice may be given to any one partner or separate notices may be given to each partner or to such partners as the officer thinks fit.

(4) In the case of a partnership which includes one or more individuals, the day specified in a notice under subsection (2) or (3) above shall not be earlier than—

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(a) the 31st January next following the year of assessment concerned, or

(b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given.

(5) In the case of a partnership which includes one or more companies, the day specified in a notice under subsection (2) or (3) above shall not be earlier than—

(a) the first anniversary of the end of the relevant period, or

(b) where the notice under this section is given more than nine months after the end of the relevant period, the last day of the period of three months beginning with the day on which the notice is given;

and the relevant period for the purposes of this subsection and subsection (6) below is the period in respect of which the return is required.

(6) Every return under this section shall include—

(a) a declaration of the name, residence and tax reference of each of the persons who have been partners—

(i) for the whole of the relevant period, or

(ii) for any part of that period,

and, in the case of a person falling within sub-paragraph (ii) above, of the part concerned; and

(b) a declaration by the person making the return to the effect that it is to the best of his knowledge correct and complete.

(7) Every return under this section shall also include, if the notice under subsection (2) or (3) above so requires—

(a) with respect to any disposal of partnership property during a period to which [F81]... the return relates, the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, and

(b) with respect to any acquisition of partnership property, the particulars required under section 12(2) of this Act **[**[F82]or paragraph 13 of Schedule 18 to the Finance Act 1998**]**.

(8) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.

(9) Notices under this section may require different information, accounts and statements in relation to different descriptions of partnership.

(10) In this section "residence", in relation to a company, means its registered office.

[F83](10A) **[** In this Act a "partnership return" means a return in pursuance of a notice under subsection (2) or (3) above.**]**

[F84](11) **[** In this Act "successor", in relation to a person who is required to make and deliver, or has made and delivered, **[**[F85]a partnership return**]**, but is no longer available, means—

(a) where a partner is for the time being nominated for the purposes of this subsection by a majority of the relevant partners, that partner; and

(b) where no partner is for the time being so nominated, such partner as—

(i) in the case of a notice under subsection (2) above, is identified in accordance with rules given with that notice; or

(ii) in the case of a notice under subsection (3) above, is nominated for the purposes of this subsection by an officer of the Board;

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and "predecessor" and "successor", in relation to a person so nominated or identified, shall be construed accordingly.

(12) For the purposes of subsection (11) above a nomination under paragraph (a) of that subsection, and a revocation of such a nomination, shall not have effect in relation to any time before notice of the nomination or revocation is given to an officer of the Board.

(13) In this section "relevant partner" means a person who was a partner at any time during the period for which the return was made or is required, or the personal representatives of such a person.**]]**

Textual Amendments

F75 S. 12AA(1)(1A) substituted for s. 12AA(1) (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 104(6)**

F76 Words in s. 12AA(1)(a) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(6)**

F77 S. 12AA(1A) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 121(7)**

F78 Words in s. 12AA(2) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(1)**

F79 Words in s. 12AA(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(4)**

F80 Words in s. 12AA(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(2)**

F81 Words in s. 12AA(7)(a) repealed (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), s. 123(3), **Sch. 41 Pt. 5(6)**

F82 Words in s. 12AA(7) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 3**; S.I. 1998/3173, art. 2

F83 S. 12AA(10A) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 18(2)**

F84 S. 12AA(11)-(13) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(4)**

F85 Words in s. 12AA(11) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 18(3)**

Modifications etc. (not altering text)

C38 S. 12AA extended (with effect in accordance with s. 56(9) of the amending Act) by Finance Act 1998 (c. 36), **s. 56(7)(b)**

[F86 12ABPartnership return to include partnership statement.

[F87(1) Every [F88partnership return] shall include a statement (a partnership statement) of the following amounts, namely—

(a) in the case of [F89the period in respect of which the return is made and each period of account ending within that period]—

(i) the amount of income or loss from each source which, on the basis of the information contained in the return and taking into account any relief or allowance a section 42(7) claim for which is included in the return, has accrued to or has been sustained by the partnership for [F90the period in question],

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[[F91](ia) the amount of the consideration which, on that basis, has accrued to the partnership in respect of each disposal of partnership property during that period,**]**

(ii) each amount of income tax which, on that basis, has been deducted or treated as deducted from any income of the partnership, or treated as paid on any such income, for that period,

(iii) the amount of each tax credit which, on that basis, has accrued to the partnership for that period, and

(iv) the amount of each charge which, on that basis, was a charge on the income of the partnership for that period; and

(b) in the case of each such period **[**[F92]as is mentioned in paragraph (a) above**]** and each of the partners, the amount which, on that basis and (where applicable) taking into account any such relief or allowance, is equal to his share of that income, loss, **[**[F93]consideration,**]** tax, credit or charge.**]**

[F94](2) . . . . . .

[F94](3) . . . . . .

[F94](4) . . . . . .

(5) In this section—

[F95] . . . . . .

"period of account", in relation to a partnership, means any period for which accounts are drawn up;

[[F96]"section 42(7) claim" means a claim under any of the provisions mentioned in section 42(7) of this Act;**]**

[[F96]"tax credit" means a tax credit to which section 231 of the principal Act applies**].]**

Textual Amendments

F86 S. 12AB inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 185**; S.I. 1998/3173, art. 2

F87 S. 12AB(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 104(7)**

F88 Words in s. 12AB(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 19**

F89 Words in s. 12AB(1)(a) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(5)(a)**

F90 Words in s. 12AB(1)(a)(i) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(5)(b)**

F91 S. 12AB(1)(ia) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(5)(c)**

F92 Words in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(5)(d)**

F93 Word in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(5)(d)**

F94 S. 12AB(2)-(4) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 3(1), **Sch. 33 Pt. 2(13)** Note

F95 Words in s. 12AB(5) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 3(1), **Sch. 33 Pt. 2(13)** Note

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F96 Words in s. 12AB(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 104(8)**

[F97 12ABZA Returns relating to LLP not carrying on business etc with view to profit

(1) This section applies where—

(a) a person delivers a purported partnership return ("the relevant return") in respect of a period ("the relevant period"),

(b) the relevant return—

(i) is made on the basis that the activities of a limited liability partnership ("the LLP") are treated, under section 863 of ITTOIA 2005 or section 1273 of CTA 2009, as carried on in partnership by its members ("the purported partnership"), and

(ii) relates to the purported partnership, but

(c) the LLP does not carry on a business with a view to profit in the relevant period (and, accordingly, its activities are not treated as mentioned in paragraph (b)(i)).

(2) For the purposes of the relevant enactments, treat the relevant return as a partnership return (and, accordingly, anything done under a relevant enactment in connection with the relevant return has the same effect as it would have if done in connection with a partnership return in a corresponding partnership case).

(3) "Relevant enactment" means—

(a) any of the following—

(i) sections 12AC and 28B (enquiries into partnership returns),

(ii) Part 4 of FA 2014 (follower notices and accelerated payment notices), and

(b) any enactment relating to, or applying for the purposes of, an enactment within paragraph (a).

(4) In relation to the relevant return, the relevant enactments apply with the necessary modifications, including in particular the following—

(a) "partner" includes purported partner, and

(b) "partnership" includes the purported partnership.

(5) In this section—

"business" includes trade or profession;

"corresponding partnership case" means a corresponding case in which the limited liability partnership in question carries on a business with a view to profit in the relevant period;

"purported partner" means any person who was a member of the LLP in the relevant period;

"purported partnership return" means anything that—

(a) purports to be a partnership return, and

(b) is in a form, and is delivered in a way, that a partnership return could have been made and delivered in a corresponding partnership case.]

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Textual Amendments

F97 S. 12ABZAA inserted (retrospective) by Finance Act 2020 (c. 14), **s. 104(1)(2)** (with s. 104(3))

[F98 12ABA Amendment of partnership return by taxpayer

(1) A partnership return may be amended by the partner who made and delivered the return, or his successor, by notice to an officer of the Board.

(2) An amendment may not be made more than twelve months after the filing date.

(3) Where a partnership return is amended under this section, the officer shall by notice to each of the partners amend—
   (a) the partner's return under section 8 or 8A of this Act, or
   (b) the partner's company tax return,

   so as to give effect to the amendment of the partnership return.

(4) In this section "the filing date" means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.

Textual Amendments

F98 Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 3(2)**

12ABB Correction of partnership return by Revenue

(1) An officer of the Board may amend a partnership return so as to correct obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).

(2) A correction under this section is made by notice to the partner who made and delivered the return, or his successor.

(3) No such correction may be made more than nine months after—
   (a) the day on which the return was delivered, or
   (b) if the correction is required in consequence of an amendment of the return under section 12ABA of this Act, the day on which that amendment was made.

(4) A correction under this section is of no effect if the person to whom the notice of correction was given, or his successor, gives notice rejecting the correction.

(5) Notice of rejection under subsection (4) above must be given—
   (a) to the officer of the Board by whom the notice of correction was given,
   (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.

(6) Where a partnership return is corrected under this section, the officer shall by notice to each of the partners amend—
   (a) the partner's return under section 8 or 8A of this Act, or
   (b) the partner's company tax return,

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so as to give effect to the correction of the partnership return.

Any such amendment shall cease to have effect if the correction is rejected.**]**

Textual Amendments

F98 Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 3(2)**

[[F99]12ACNotice of enquiry

(1) An officer of the Board may enquire into a partnership return if he gives notice of his intention to do so ("notice of enquiry")—

(a) to the partner who made and delivered the return, or his successor,

(b) within the time allowed.

(2) The time allowed is—

(a) if the return was delivered on or before the filing date, up to the end of the period of twelve months after the filing date;

(b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;

(c) if the return is amended under section 12ABA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

(3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 12ABA of this Act.

(4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return, subject to the following limitation.

(5) If the notice of enquiry is given as a result of an amendment of the return under section 12ABA of this Act—

(a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, or

(b) after an enquiry into the return has been completed,

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

(6) The giving of notice of enquiry under subsection (1) above at any time shall be deemed to include the giving of notice of enquiry—

(a) under section 9A(1) of this Act to each partner who at that time has made a return under section 8 or 8A of this Act or at any subsequent time makes such a return, or

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(b) under paragraph 24 of Schedule 18 to the Finance Act 1998 to each partner who at that time has made a company tax return or at any subsequent time makes such a return.

(7) In this section "the filing date" means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.**]**

Textual Amendments

F99 Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 5(1)**

[F99 12AD Amendment of partnership return by taxpayer during enquiry

(1) This section applies if a partnership return is amended under section 12ABA of this Act (amendment of partnership return by taxpayer) at a time when an enquiry is in progress into the return.

(2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.

(3) So far as the amendment affects any amount stated in the partnership statement included in the return, it does not take effect while the enquiry is in progress and—

(a) if the officer states in the closure notice that he has taken the amendment into account and that—

(i) the amendment has been taken into account in formulating the amendments contained in the notice, or

(ii) his conclusion is that the amendment is incorrect,

the amendment shall not take effect;

(b) otherwise, the amendment takes effect when the closure notice is issued.

(4) Where the effect of an amendment is deferred under subsection (3) above—

(a) no amendment to give effect to that amendment ("the deferred amendment") shall be made under section 12ABA(3) of this Act (consequential amendment of partners' returns) while the enquiry is in progress;

(b) if the deferred amendment does not take effect but is taken into account as mentioned in subsection (3)(a)(i) above, section 28B(4) of this Act (amendment of partners' returns consequential on amendment of partnership return by closure notice) applies accordingly; and

(c) if the deferred amendment takes effect under subsection (3)(b) above, any necessary amendment under section 12ABA(3) of this Act may then be made.

(5) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—

(a) beginning with the day on which notice of enquiry is given, and

(b) ending with the day on which the enquiry is completed.**]**

Textual Amendments

F99 Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 5(1)**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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[F99 12AE Choice between different Cases of Schedule D

(1) Where in the case of a partnership return—

(a) alternative methods are allowed by the Tax Acts for bringing amounts into charge to tax,

(b) the return is made using one of those methods but could have been made using an alternative method, and

(c) an officer of the Board determines which of the alternative methods is to be used,

the officer's determination is final and conclusive, for the purposes of any enquiry into the return, as to the basis of charge to be used.

(2) For the purposes of this section the cases where the Tax Acts allow alternative methods for bringing amounts into charge to tax are those specified—

(a) for income tax purposes, in section 9D(2) of this Act;

(b) for corporation tax purposes, in paragraph 84(2) or (3) of Schedule 18 to the Finance Act 1998.**]**

Textual Amendments

F99 Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 5(1)**

[F100 European Economic Interest Groupings

Textual Amendments

F100 S. 12A and cross-heading inserted (1.7.1989) by Finance Act 1990 (c. 29), s. 69, Sch. 11 paras. 2, **5**

12A European Economic Interest Groupings.

(1) In this section "grouping" means a European Economic Interest Grouping formed in pursuance of Council Regulation (EEC) No. 2137/85 of 25th July 1985 ("the Council Regulation"), whether registered in Great Britain, in Northern Ireland, or elsewhere.

(2) For the purposes of **[**F101 securing that members of a grouping are assessed to income tax and capital gains tax or (as the case may be) corporation tax**]**, an inspector may act under subsection (3) or (4) below.

(3) In the case of a grouping which is registered in Great Britain or Northern Ireland or has an establishment registered in Great Britain or Northern Ireland, and inspector may by a notice given to the grouping require the grouping—

(a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and

(b) to deliver with the return such accounts and statements as may be required in pursuance of the notice.

(4) In the case of any other grouping, an inspector may by a notice given to any member of the grouping resident in the United Kingdom, or if none is to any member of the grouping, require the member—

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(a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and

(b) to deliver with the return such accounts and statements as may be required in pursuance of the notice,

and a notice may be given to any one of the members concerned or separate notices may be given to each of them or to such of them as the inspector thinks fit.

(5) Every return under this section shall include a declaration by the grouping or member making the return to the effect that the return is to the best of the maker's knowledge correct and complete.

(6) A notice under this section may require different information, accounts and statements for different periods, in relation to different descriptions of income or gains or in relation to different descriptions of member.

(7) Notices under this section may require different information, accounts and statements in relation to different descriptions of grouping.

(8) Subject to subsection (9) below, where a notice is given under subsection (3) above, everything required to be done shall be done by the grouping acting through its manager or, where there is more than one, any of them; but where the manager of a grouping (or each of them) is a person other than an individual, the grouping shall act through the individual, or any of the individuals, designated in accordance with the Council Regulation as the representative of the manager (or any of them).

(9) Where the contract for the formation of a grouping provides that the grouping shall be validly bound only by two or more managers acting jointly, any declaration required by subsection (5) above to be included in a return made by a grouping shall be given by the appropriate number of managers.**]**

Textual Amendments

F101 Words in s. 12A(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 2**; S.I. 1998/3173, art. 2

[F102 Records

Textual Amendments

F102 S. 12B and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 3**; S.I. 1998/3173, art. 2

12B Records to be kept for purposes of returns.

(1) Any person who may be required by a notice under section 8, 8A [F103]... or 12AA of this Act (or under any of those sections as extended by section 12 of this Act) to make and deliver a return for a year of assessment or other period shall—

(a) keep all such records as may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period; and

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[[F104](b) preserve those records until the end of the relevant day, that is to say, the day mentioned in subsection (2) below or, where a return is required by a notice given on or before that day, whichever of that day and the following is the latest, namely—

(i) where enquiries into the return [F105]... are made by an officer of the Board, the day on which, by virtue of section **[**[F106]28A(1) or 28B(1)**]** of this Act, those enquiries are [F107]... completed; and

(ii) where no enquiries into the return [F108]... are so made, the day on which such an officer no longer has power to make such enquiries.**]**

(2) The day referred to in subsection (1) above is—

(a) in the case of a person carrying on a trade, profession or business alone or in partnership or a company, the fifth anniversary of the 31st January next following the year of assessment or (as the case may be) the sixth anniversary of the end of the period;

(b) in any other case, the first anniversary of the 31st January next following the year of assessment [F109]...

[Any person who—

[F110](2A) (a) is required, by such a notice as is mentioned in subsection (1) above given at any time after the end of the day mentioned in subsection (2) above, to make and deliver a return for a year of assessment or other period; and

(b) has in his possession at that time any records which may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period,

shall preserve those records until the end of the relevant day, that is to say, the day which, if the notice had been given on or before the day mentioned in subsection (2) above, would have been the relevant day for the purposes of subsection (1) above.**]**

(3) In the case of a person carrying on a trade, profession or business alone or in partnership—

(a) the records required to be kept and preserved under subsection (1) **[**[F111]or (2A)**]** above shall include records of the following, namely—

(i) all amounts received and expended in the course of the trade, profession or business and the matters in respect of which the receipts and expenditure take place, and

(ii) in the case of a trade involving dealing in goods, all sales and purchases of goods made in the course of the trade; and

(b) the duty under that subsection shall include a duty to preserve until **[**[F112]the end of the relevant day**]** all supporting documents relating to such items as are mentioned in paragraph (a)(i) or (ii) above.

(4) **[**[F113]Except in the case of records falling within subsection (4A) below,**]** the duty under subsection (1) **[**[F114]or (2A)**]** above to preserve records may be discharged by the preservation of the information contained in them; and where information is so preserved a copy of any document forming part of the records shall be admissible in evidence in any proceedings before the Commissioners to the same extent as the records themselves.

[The records which fall within this subsection are—

[F115](4A) (a) any statement in writing such as is mentioned in—

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(i) subsection (1) of section 234 of the principal Act (amount of qualifying distribution and tax credit), or

(ii) subsection (1) of section 352 of that Act (gross amount, tax deducted, and actual amount paid, in certain cases where payments are made under deduction of tax),

which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;

(b) any certificate or other record (however described) which is required by regulations under section 566(1) of the principal Act to be given to a sub-contractor (within the meaning of Chapter IV of Part XIII of that Act) on the making of a payment to which section 559 of that Act (deductions on account of tax) applies;

(c) any such record as may be requisite for making a correct and complete claim in respect of, or otherwise requisite for making a correct and complete return so far as relating to, an amount of tax—

(i) which has been paid under the laws of a territory outside the United Kingdom, or

(ii) which would have been payable under the law of such a territory but for a relief to which section 788(5) of the principal Act (relief for promoting development and relief contemplated by double taxation arrangements) applies.**]**

(5) **[**[F116]**[**[F117]Subject to subsections (5A) and (5B)**]** below,**]** any person who fails to comply with subsection (1) **[**[F118]or (2A)**]** above in relation to a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.

[F119](5A) **[** Subsection (5) above does not apply where the records which the person fails to keep or preserve are records which might have been requisite only for the purposes of claims, elections or notices which are not included in the return.**]**

[F120](5B) **[** Subsection (5) above also does not apply where—

(a) the records which the person fails to keep or preserve are records falling within paragraph (a) of subsection (4A) above; and

(b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.**]**

(6) For the purposes of this section—

(a) a person engaged in the letting of property shall be treated as carrying on a trade; and

(b) "supporting documents" includes accounts, books, deeds, contracts, vouchers and receipts.**]**

Textual Amendments

F103 Word in s. 12B(1) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 6, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F104 S. 12B(1)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(1)**

F105 Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 20(2)(a), **Sch. 33 Pt. 2(13)** Note

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F106 Words in s. 12B(1)(b)(i) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 20(2)(b)**

F107 Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 20(2)(c), **Sch. 33 Pt. 2(13)** Note

F108 Words in s. 12B(1)(b)(ii) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 20(3), **Sch. 33 Pt. 2(13)** Note

F109 Words in s. 12B(2) repealed (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), s. 105(2), **Sch. 29 Pt. 8(14)**

F110 S. 12B(2A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(3)**

F111 Words in s. 12B(3)(a) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(4)(a)**

F112 Words in s. 12B(3)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(4)(b)**

F113 Words in s. 12B(4) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(2)** (with s. 124(9))

F114 Words in s. 12B(4) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(5)**

F115 S. 12B(4A) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(3)** (with s. 124(9))

F116 Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(a)**

F117 Words in s. 12B(5) substituted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(4)** (with s. 124(9))

F118 Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(b)**

F119 S. 12B(5A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(7)**

F120 S. 12B(5B) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(5)** (with s. 124(9))

Modifications etc. (not altering text)

C39 S. 12B applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **18**

C40 S. 12B applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **18**

[F121 Voluntary returns

Textual Amendments

F121 S. 12D and cross-heading inserted (retrospective) by Finance Act 2019 (c. 1), **s. 87(1)(3)** (with s. 87(4))

12D Returns made otherwise than pursuant to a notice

(1) This section applies where—

(a) a person delivers a purported return ("the relevant return") under section 8, 8A or 12AA ("the relevant section") for a year of assessment or other period ("the relevant period"),

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(b) no notice under the relevant section has been given to the person in respect of the relevant period, and

(c) HMRC treats the relevant return as a return made and delivered in pursuance of such a notice.

(2) For the purposes of the Taxes Acts—

(a) treat a relevant notice as having been given to the person on the day the relevant return was delivered, and

(b) treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a return under the relevant section).

(3) "Relevant notice" means—

(a) in relation to section 8 or 8A, a notice under that section in respect of the relevant period;

(b) in relation to section 12AA, a notice under section 12AA(3) requiring the person to deliver a return in respect of the relevant period, on or before the day the relevant return was delivered (or, if later, the earliest day that could be specified under section 12AA).

(4) In subsection (1)(a) "purported return" means anything that—

(a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and

(b) purports to be a return under the relevant section.

(5) Nothing in this section affects sections 34 to 36 or any other provisions of the Taxes Acts specifying a period for the making or delivering of any assessment (including self-assessment) to income tax or capital gains tax.**]**

Modifications etc. (not altering text)

C41 S. 12D power to amend conferred (retrospective) by Finance Act 2019 (c. 1), **s. 87(3)(5)(b)** (with s. 87(4))

PART III

OTHER RETURNS AND INFORMATION

Modifications etc. (not altering text)

C42 See also—Finance Act 1988 (c. 39), **s. 127**—production of computer records.

C43 Pt. III applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **19(1)**

C44 Pt. III applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **19(1)**

13 Persons in receipt of taxable income belonging to others.

(1) Every person who, in whatever capacity, is in receipt of any money or value, or of any profits or gains from any of the sources mentioned in the Income Tax Acts, of

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or belonging to another person who is chargeable to income tax in respect thereof, or who would be so chargeable if he were resident in the United Kingdom and not an incapacitated person, shall, whenever required to do so by a notice given to him by an inspector, prepare and deliver, within the time mentioned in the notice, a return [F122]... , signed by him, containing—

(a) a statement of all such money, value, profits or gains, and

(b) the name and address of every person to whom the same belong, and

(c) a declaration whether every such person is of full age, [F123]... , or is resident in the United Kingdom or is an incapacitated person.

(2) If any person described above is acting jointly with any other person, he shall, in like manner, deliver a return of the names and addresses of all persons joined with him at the time of delivery of the return mentioned in subsection (1) above.

[F124](3) A notice under this section shall not require information as to any money, value, profits or gains received in a year of assessment ending more than three years before the date of the giving of the notice.]

Textual Amendments

F122 *Words omitted repealed by* Finance Act 1970 (c. 24, SIF 63:1,2) s.36*and* Sch.8 Part VII.

F123 *Words repealed by* Finance Act 1988 (c. 39, SIF 63:1,2) s. 148*and* Sch. 14 Part VIII*for* 1990-91*and subsequent years.*

F124 Finance Act 1988 (c. 39) s. 123(1)*with respect to notices given on or after* 29*July* 1988.

14 Return of lodgers and inmates.

Every person, when required to do so by a notice served on him by an inspector, shall, within the time limited by the notice, prepare and deliver to the inspector a return, in writing, containing to the best of his belief—

(a) the name of every lodger or inmate resident in his dwelling-house, and

(b) the name and ordinary place of residence of any such lodger or inmate who has any ordinary place of residence elsewhere at which he can be assessed and who desires to be assessed at such ordinary place of residence.

[[F125]15 Return of employees' emoluments etc.

(1) Every employer, when required to do so by notice from an officer of the Board, shall, within the time limited by the notice, prepare and deliver to the officer a return relating to persons who are or have been employees of his, containing the information required under the following provisions of this section.

(2) An employer shall not be required to include in his return information relating to any year of assessment if the notice is given more than five years after the 31st January next following that year.

(3) A notice under subsection (1) above—

(a) shall specify the employees for whom a return is to be made and may, in particular, specify individuals (by name or otherwise) or all employees of an employer or all his employees who are or have been in employment to which Chapter II of Part V of the principal Act applies; and

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(b) shall specify the years of assessment or other periods with respect to which the information is to be provided.

(4) A notice under subsection (1) above may require the return to state the name and place of residence of an employee to whom it relates.

(5) A notice under subsection (1) above may require the return to contain, in respect of an employee to whom it relates, the following particulars—

(a) in the case of relevant payments made by the employer, particulars of the payments;

(b) in the case of relevant payments not falling within paragraph (a) above the making of which by another person has been arranged by the employer—

(i) particulars of the payments; and

(ii) the name and business address of the other person; and

(c) in the case of relevant payments not falling within either of the preceding paragraphs, the name and business address of any person who has, to the employer's knowledge, made the payments.

(6) Any payments made to an employee in respect of his employment are relevant payments for the purposes of this section, including—

(a) payments to him in respect of expenses (including sums put at his disposal and paid away by him);

(b) payments made on his behalf and not repaid; and

(c) payments to him for services rendered in connection with a trade or business, whether the services were rendered in the course of his employment or not.

(7) Where, for the purposes of his return, an employer apportions expenses incurred partly in or in connection with a particular matter and partly in or in connection with other matters—

(a) the return shall contain a statement that the sum included in the return is the result of such an apportionment; and

(b) if required to do so by notice from an officer of the Board, the employer shall prepare and deliver to the officer, within the time limited by the notice, a return containing full particulars as to the amount apportioned and the manner in which, and the grounds on which, the apportionment has been made.

(8) A notice under subsection (1) above may require the return—

(a) to state in respect of an employee to whom it relates whether any benefits are or have been provided for him (or for any other person) by reason of his employment, such as may give rise to charges to tax under the relevant sections, that is to say, sections 141, 142, 143, 144A, 145, 146 and 154 to 165 of the principal Act (miscellaneous benefits in cash or in kind); and

(b) if such benefits are or have been provided, to contain such particulars of those benefits as may be specified in the notice.

(9) Where such benefits are provided the notice may, without prejudice to subsection (8) (b) above, require the return to contain the following particulars—

(a) in the case of benefits which are or have been provided by the employer, particulars of the amounts which may be chargeable to tax by virtue of the relevant sections;

(b) in the case of benefits not falling within paragraph (a) above the provision of which by another person is or has been arranged by the employer—

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(i) particulars of the amounts which may be so chargeable; and

(ii) the name and business address of the other person; and

(c) in the case of benefits not falling within either of the preceding paragraphs, the name and business address of any person who has, to the employer's knowledge, provided the benefits.

(10) Where it appears to an officer of the Board that a person has, in any year of assessment, been concerned in making relevant payments to, or providing benefits to or in respect of, employees of another, the officer may at any time up to five years after the 31st January next following that year by notice require that person—

(a) to deliver to the officer, within the time limited by the notice, such particulars of those payments or benefits, or of the amounts which may be chargeable to tax in respect of the benefits, as may be specified in the notice (so far as known to him); and

(b) to include with those particulars the names and addresses (so far as known to him) of the employees concerned.

(11) In determining, in pursuance of a notice under subsection (1) or (10) above, amounts which may be chargeable to tax by virtue of the relevant sections, a person—

(a) shall not make—

(i) any deduction or other adjustment which he is unable to show, by reference to information in his possession or otherwise available to him, is authorised or required by the relevant sections; or

(ii) any deduction authorised by section 141(3), 142(2), 145(3) or 156(8) of the principal Act; but

(b) subject to that, shall make all such deductions and other adjustments as may be authorised or required by the relevant sections.

(12) Where the employer is a body of persons, the secretary of the body or other officer (by whatever name called) performing the duties of secretary shall be treated as the employer for the purposes of this section.

Where the employer is a body corporate, that body corporate, as well as the secretary or other officer, shall be liable to a penalty for failure to comply with this section.

(13) In this section—

"arranged" includes guaranteed and in any way facilitated;

"employee" means an office holder or employee whose emoluments fall to be assessed under Schedule E, and related expressions are to be construed accordingly;

"relevant payments" has the meaning given by subsection (6) above; and

"the relevant sections" has the meaning given by subsection (8)(a) above.**]**

Textual Amendments

F125 S. 15 substituted (with effect in accordance with s. 106(2) of the amending Act) by Finance Act 1995 (c. 4), **s. 106(1)**

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16 Fees, commissions, etc.

(1) Every person carrying on a trade or business shall, if required to do so by notice from an inspector, make and deliver to the inspector a return of all payments of any kind specified in the notice made during a period so specified, being—

(a) payments made in the course of the trade or business, or of such part of the trade or business as may be specified in the notice, for services rendered by persons not employed in the trade or business, or

(b) payments for services rendered in connection with the formation, acquisition, development or disposal of the trade or business, or any part of it, by persons not employed in the trade or business, or

(c) periodical or lump sum payments made in respect of any copyright [[F126]public lending right, right in a registered design or design right].

(2) Every body of persons carrying on any activity which does not constitute a trade or business shall, if required to do so by notice from an inspector, make and deliver to the inspector a return of all payments of a kind specified in the notice made during a period so specified, being—

(a) payments made in the course of carrying on the activity, or such part of the activity as may be specified in the notice, for services rendered by persons not employed by the said body of persons, or

(b) periodical or lump sum payments made in respect of any copyright [[F126]public lending right, right in a registered design or design right .]

(3) A return required under either of the preceding subsections shall, if the trade or business or other activity is carried on by an unincorporated body of persons (other than a company), be made and delivered by the person who is or performs the duties of secretary of the body, and the notice shall be framed accordingly.

(4) A return under the preceding provisions of this section shall give the name of the person to whom each payment was made, the amount of the payment and such other particulars (including particulars as to the services or rights in respect of which the payment was made, the period over which any services were rendered and any business name and any business or home address of the person to whom payment was made) as may be specified in the notice.

(5) No person shall be required under the preceding provisions of this section to include in a return—

(a) particulars of any payment from which income tax is deductible, or

(b) particulars of payments made to any one person where the total of the payments to that person which would otherwise fall to be included in the return does not exceed £15, or

(c) particulars of any payment made in a year of assessment ending more than three years before the service of the notice requiring him to make the return.

[F127](6) . . . . . .

(7) In this section—

(a) references to payments for services include references to payments in the nature of commission of any kind and

references to payments in respect of expenses incurred in connection with the rendering of services, and

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(b) references to the making of payments include references to the giving of any valuable consideration,

and the requirement imposed by subsection (4) above to state the amount of a payment shall, in relation to any consideration given otherwise than in the form of money, be construed as a requirement to give particulars of the consideration.

[F128](8) In subsection (2) above references to a body of persons include references to any department of the Crown, any public or local authority and any other public body .]

Textual Amendments

F126 Words substituted (on and after 1.8.1989) by Copyright, Designs and Patents Act 1988 (c. 48), Sch. 7 para. 13; S.I. 1989/816

F127 S. 16(6) repealed by Finance Act 1989 (c. 26), ss. 164(6), 187, Sch. 17 Pt. VIII (in relation to any failure to comply with a notice etc. on or after 27 July 1989)

F128 S. 16(8) added by Finance Act 1988 (c. 39), **s. 124(1)** with respect to payments made in the year 1988-89 or subsequent years.

[F129 16A Agency workers.

(1) Where—

(a) any services which an individual renders or is under an obigation to render under a contract are treated under section 134(1) of the principal Act as the duties of an office or employment held by him; or

(b) any remuneration receivable under or in consequence of arrangements to which subsection (6) of that section applies is treated under that subsection as emoluments of an office or employment held by an individual,

section 15 above shall apply as if that individual were employed—

(i) in a case within paragraph (*a*) above, by the persons or each of the persons from whom he receives any remuneration under or in consequence of the contract; and

(ii) in a case within paragraph (*b*) above, by the other party to the arrangements,

and section 16 above shall not apply to any payments made to that individual under or in consequence of that contract or those arrangements.

(2) In subsection (1) above "remuneration", in relation to an individual, does not include anything in respect of which he would not have been chargeable to tax under Schedule E if it had been receivable in connection with an office or employment held by him but, subject to that, includes every form of payment and all perquisites, benefits and profits whatsoever.**]**

Textual Amendments

F129 S. 16A inserted by Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 6.

17 Interest paid or credited by banks, etc. without deduction of income tax.

(1) Every person carrying on a trade or business who, in the ordinary course of the operations thereof, receives or retains money in such circumstances that interest becomes payable thereon which is paid or credited without deduction of income tax

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[[F130]or after deduction of income tax**]**, and, in particular, every **[**[F131]such person who is a bank**]**, shall, if required to do so by notice from an inspector, make and deliver to the inspector, within the time specified in the notice, a return of all interest paid or credited by him as aforesaid during a year [[F132]of assessment] specified in the notice in the course of his trade or business or any such part of his trade or business as may be so specified, giving the names and addresses of the persons to whom the interest was paid or credited and stating, in each case, the amount of the interest **[**[F130]actually paid or credited and (where the interest was paid or credited after deduction of income tax) the amount of the interest from which the tax was deducted and the amount of the tax deducted**]**:

Provided that—

[F133](a) . . . . . .

(b) the year specified in a notice under this subsection shall not be a year ending more than three years before the date of the service of the notice .

[[F134](1A) In this section "bank" has the meaning given by section 840A of the principal Act.**]**

(2) Without prejudice to the generality of so much of subsection (1) above as enables different notices to be served thereunder in relation to different parts of a trade or business, separate notices may be served under that subsection as respects the transactions carried on at any branch or branches respectively specified in the notices, and any such separate notice shall, if served on the manager or other person in charge of the branch or branches in question, be deemed to have been duly served on the person carrying on the trade or business; and where such a separate notice is so served as respects the transactions carried on at any branch or branches, any notice subsequently served under the said subsection (1) on the person carrying on the trade or business shall not be deemed to extend to any transaction to which the said separate notice extends.

(3) This section shall, with any necessary adaptations, apply in relation to the National Savings Bank as if it were a trade or business carried on by the Director of Savings.

(4) This section shall apply only to money received or retained in the United Kingdom, [F135]... .

[[F136](4A) If a person to whom any interest is paid or credited in respect of any money received or retained in the United Kingdom by notice in writing served on the person paying or crediting the interest—

(a) has declared that the person beneficially entitled to the interest is a company not resident in the United Kingdom, and

(b) has requested that the interest shall not be included in any return under this section,

the person paying or crediting the interest shall not be required to include the interest in any such return.

[F137](4B) . . . . . .

[F137](4C) . . . . . **]**

[[F138](5) The Board may by regulations provide as mentioned in all or any of the following paragraphs—

(a) that a return under subsection (1) above shall contain such further information as is prescribed if the notice requiring the return specifies the information and requires it to be contained in the return;

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(b) that a person required to make and deliver a return under subsection (1) above shall furnish with the return such further information as is prescribed if the notice requiring the return specifies the information and requires it to be so furnished;

[[F139](c) that if a person is required—

(i) to make and deliver a return under subsection (1) above;

(ii) to include information in such a return under any provision made under paragraph (a) above; or

(iii) to furnish information under any provision made under paragraph (b) above,

and the notice under subsection (1) above specifies the form in which the return is to be made and delivered, or the information is to be included or furnished, the person shall make and deliver the return, or include or furnish the information, in that form;**]**

(d) that a notice under subsection (1) above shall not require prescribed information;

and in this subsection "prescribed" means prescribed by the regulations.

[[F140]The further information required as mentioned in paragraph (a) or (b) above may include, in prescribed cases, the name and address of the person beneficially entitled to the interest paid or credited.**]**

(6) Regulations under subsection (5) above—

(a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons,

[[F141](aa) may make provision with respect to the furnishing of information by persons required—

(i) to make and deliver a return under subsection (1) above;

(ii) to include information in such a return under any provision made under subsection (5)(a) above; or

(iii) to furnish information under any provision made under subsection (5)(b) above,

including the inspection of books, documents and other records on behalf of the Board;**]**

(b) may make different provision in relation to different cases or descriptions of case, and

(c) may include such supplementary, incidental, consequential or transitional provisions as appear to the Board to be necessary or expedient.**]**

Textual Amendments

F130 Words in s. 17(1) inserted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by Finance Act 1990 (c. 29), s. 92(2)(a)(b)(7)

F131 Words in s. 17(1) substituted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 37 para. 11(3)**

F132 Words inserted by Finance Act 1988 (c. 39) s. 123(2) *with respect to notices given on or after* 29 *July* 1988.

F133 Words in s. 17(1) omitted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by Finance Act 1990 (c. 29), **s. 92(2)(c)(7)**

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F134 S. 17(1A) inserted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by Finance Act 1996 (c. 8), Sch. 37 para. 11(1)**(2)(a)**

F135 Words in s. 17(4) repealed (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 29(1)(2), 82, **Sch. 18 Pt. VII(3)**

F136 S. 17(4A)-(4C) inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), **s. 29(1)(2)**

F137 S. 17(4B)(4C) repealed (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), s. 145(1), **Sch. 40 Pt. 5** Note

F138 S. 17(5)(6) inserted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by Finance Act 1990 (c. 29), s. 92(3)(7)

F139 S. 17(5)(c) substituted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(2)(a)**

F140 Words in s. 17(5) inserted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(2)(b)**

F141 S. 17(6)(aa) inserted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(3)**

Modifications etc. (not altering text)

C45 S. 17(3): see further National Savings Bank Act 1971 (c. 29), **s. 12(3)**.

C46 S. 17 applied (with modifications) by The Income Tax (Building Societies) Regulations 1986 (S.I. 1986/482), **reg. 10**

18 Interest paid without deduction of income tax.

(1) Any person **[**[F142]by or through whom**]** any interest is paid in the year 1969—70 or any subsequent year of assessment without deduction of income tax **[**[F143]or after deduction of income tax**]**[F144]... shall, on being so required by a notice given to him by an inspector, furnish to the inspector, within the time limited by the notice—

(a) the name and address of the person to whom the interest has been paid or on whose behalf the interest has been received, and

(b) the amount of the interest **[**[F145]actually paid or received and (where the interest has been paid or received after deduction of income tax) the amount of the interest from which the tax has been deducted and the amount of the tax deducted**]**,

and any person **[**[F146]by whom any such interest is received**]** on behalf of another person shall on being so required furnish to the inspector the name and address of the person on whose behalf the interest has been received, and **[**[F147]the amount actually received and (where the interest has been received after deduction of income tax) the amount of the interest from which the tax has been deducted and the amount of the tax deducted**]**.

(2) The persons to whom **[**[F148]subsection (1) above**]** applies include any officer in any public office or in any department of the Crown.

[F149](3) . . . . . .

[F150](3AA) . . . . . .

[[F151](3A) A notice under this section shall not require information with respect to interest paid **[**[F152]or received**]** in a year of assessment ending more than three years before the date of the giving of the notice.**]**

[[F153](3B) The Board may by regulations provide as mentioned in all or any of the following paragraphs—

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(a) that a person required to furnish information under subsection (1) above shall furnish at the same time such further information as is prescribed if the notice concerned specifies the information and requires it to be so furnished;

(b) that if a person is required to furnish information under subsection (1) above or under any provision made under paragraph (*a*) above, and the notice concerned specifies the form in which the information is to be furnished, the person shall furnish the information in that form;

(c) that a notice under subsection (1) above shall not require prescribed information;

and in this subsection "prescribed" means prescribed by the regulations.

[[F154]The further information required as mentioned in paragraph (a) above may include, in prescribed cases, the name and address of the person beneficially entitled to the interest paid or received.**]**

(3C) Regulations under subsection (3B) above—

(a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons,

[[F155](aa) may make provision with respect to the furnishing of information by persons required to furnish information under subsection (1) above, or under any provision made under subsection (3B)(a) above, including the inspection of books, documents and other records on behalf of the Board;**]**

(b) may make different provision in relation to different cases or descriptions of case, and

(c) may include such supplementary, incidental, consequential or transitional provisions as appear to the Board to be necessary or expedient.**]**

[[F156](3D) For the purposes of this section interest shall be treated as received by any person if it is received by another person at his direction or with his consent.

(3E) For the purposes of this section the following shall be treated as interest—

(a) any dividend in respect of a share in a building society;

(b) any amount to which a person holding a relevant discounted security is entitled on the redemption of that security; and

(c) any foreign dividend.

(3F) In subsection (3E)(b) above "relevant discounted security" has the meaning given by paragraph 3 of Schedule 13 to the Finance Act 1996.

(3G) In subsection (3E)(c) above "foreign dividend" means any annual payment, interest or dividend payable out of, or in respect of the stocks, funds, shares or securities of—

(a) a body of persons that is not resident in the United Kingdom, or

(b) a government or public or local authority in a country outside the United Kingdom.**]**

[F157](4) . . . . . .

Textual Amendments

F142 Words in s. 18(1) substituted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(4)(a)**

F143 Words in s. 18(1) inserted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by Finance Act 1990 (c. 29), **s. 92(5)(a)** (8)

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F144 Words in s. 18(1) repealed by Finance Act 1988 (c. 39), **Sch. 14 Part IV***for* 1988-8 9*and subsequent years.*

F145 Words in s. 18(1)(b) substituted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by Finance Act 1990 (c. 29), **s. 92(5)(b)** (8)

F146 Words in s. 18(1) substituted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(4)(b)**

F147 Words in s. 18(1) substituted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by Finance Act 1990 (c. 29), **s. 92(5)(c)** (8)

F148 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 7(2)**.

F149 S. 18(3) repealed (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), s. 145(5), **Sch. 40 Pt. 5** Note

F150 S. 18(3AA) repealed (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), s. 145(5), **Sch. 40 Pt. 5** Note

F151 Finance Act 1988 (c. 39), **s. 123(3)***with respect to notices given on or after* 29 *July* 1988.

F152 Words in s. 18(3A) inserted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(6)**

F153 S. 18(3B)(3C) inserted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by Finance Act 1990 (c. 29), **s. 92(6)** (8)

F154 Words in s. 18(3B) inserted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(7)**

F155 S. 18(3C)(aa) inserted (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(8)**

F156 S. 18(3D)-(3G) substituted for s. 18(3D) (with effect in accordance with s. 145(11) of the amending Act) by Finance Act 2000 (c. 17), **s. 145(9)**

F157 S. 18(4) repealed by Finance Act 1988 (c. 39), **Sch. 14 Part IV***for* 1988-89 *and subsequent years.*

[F158 18A Other payments and licences etc.

(1) Any person by whom any payment out of public funds is made by way of grant or subsidy shall, on being so required by a notice given to him by an inspector, furnish to the inspector, within the time limited by the notice—

(a) the name and address of the person to whom the payment has been made or on whose behalf the payment has been received, and

(b) the amount of the payment so made or received,

and any person who receives any such payment on behalf of another person shall on being so required furnish to the inspector the name and address of the person on whose behalf the payment has been received, and its amount.

(2) Any person to whom licences or approvals are issued or a register is maintained shall, on being so required by a notice given to him by an inspector, furnish to the inspector within the time limited by the notice—

(a) the name and address of any person who is or has been the holder of a licence or approval issued by the first-mentioned person, or to whom an entry in that register relates or related; and

(b) particulars of the licence or entry.

(3) The persons to whom this section applies include any department of the Crown, any public or local authority and any other public body.

(4) A notice is not to be given under this section unless (in the inspector's reasonable opinion) the information required is or may be relevant to any tax liability to which a person is or may be subject, or the amount of any such liability.

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(5) A notice under this section shall not require information with respect to a payment which was made, or to a licence, approval or entry which ceased to subsist—
  (a) before 6th April 1988; or
  (b) in a year of assessment ending more than three years before the date of the giving of the notice.

(6) For the purposes of this section a payment is a payment out of public funds if it is provided directly or indirectly by the Crown, by any Government, public or local authority whether in the United Kingdom or elsewhere or by any Community institution.**]**

Textual Amendments
F158 S. 18A inserted by Finance Act 1988 (c. 39) s. 125

19 Information for purposes of Schedule A.

(1) For the purpose of obtaining particulars of profits or gains chargeable to tax under Schedule A (or, for chargeable periods ending before 6th April 1970, under Case VIII of Schedule D), the inspector may by notice in writing require—
  (a) any lessee, occupier or former lessee or occupier of land (including any person having, or having had, the use of land) to give such information as may be prescribed by the Board as to the terms applying to the lease, occupation or use of the land, and where any of those terms are established by any written instrument, to produce the instrument to the inspector,
  (b) any lessee or former lessee of land to give such information as may be so prescribed as to any consideration given for the grant or assignment to him of the tenancy,
  (c) any person who as agent manages land or is in receipt of rent or other payments arising from land to furnish the inspector with such particulars relating to payments arising therefrom as may be specified in the notice.

(2) Subsection (1) above shall apply in relation to sums chargeable to tax under Case VI of Schedule D by virtue of any provision of sections [[F159]34 to 36] of the principal Act as it applies to profits or gains chargeable to tax under Schedule A or Case VIII of Schedule D.

(3) In this section -—
  (a) "lease" includes an agreement for a lease, and any tenancy, but does not include a mortgage or heritable security, and "lessee" shall be construed accordingly but shall include the successor in title of a lessee,
  (b) in relation to Scotland "assignment" means an assignation.

[[F160](4) A notice under this section shall not require information with respect to—
  (a) the terms applying to the lease, occupation or use of the land, or
  (b) consideration given, or
  (c) payments arising,

in a year of assessment ending more than three years before the date of the giving of the notice.**]**

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Textual Amendments

F159 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 32**.

F160 S. 19(4) added (with effect with respect to notices given on or after 29 July 1988) by Finance Act 1988 (c. 39), **s. 123(4)**

Production of accounts, books and other information

[F161 19A Power to call for documents for purposes of certain enquiries.

[F162(1) This section applies where an officer of the Board gives notice of enquiry under section 9A(1) or 12AC(1) of this Act to a person ("the taxpayer").**]**

(2) For the purpose of **[F163**the enquiry**]**, the officer may at the same or any subsequent time by notice in writing require the taxpayer, within such time (which shall not be less than 30 days) as may be specified in the notice—

(a) to produce to the officer such documents as are in the taxpayer's possession or power and as the officer may reasonably require for the purpose of determining whether and, if so, the extent to which**[F164**—

(i) the return is incorrect or incomplete, or

(ii) in the case of an enquiry which is limited under section 9A(5) or 12AC(5) of this Act, the amendment to which the enquiry relates is incorrect, and**]**

(b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.

[The officer of the Board may also (whether or not he imposes a requirement under **F165**(2A) subsection (2) above), by a notice in writing, require the taxpayer, within such time (which shall not be less than 30 days) as may be specified in the notice—

(a) to produce to the officer such documents as are in the taxpayer's possession or power and as the officer may reasonably require for the purpose of making a determination for the purposes of section **[F166**9D(1)(c) or 12AE(1)(c)**]** of this Act, and

(b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.**]**

(3) To comply with a notice under **[F167**subsection (2) or (2A)**]** above, copies of documents may be produced instead of originals; but—

(a) the copies must be photographic or otherwise by way of facsimile; and

(b) if so required by a notice in writing given by the officer, in the case of any document specified in the notice, the original must be produced for inspection by him within such time (which shall not be less than 30 days) as may be specified in the notice.

(4) The officer may take copies of, or make extracts from, any document produced to him under **[F168**subsection (2), (2A) or**]** (3) above.

(5) A notice under **[F169**subsection (2) or (2A)**]** above does not oblige the taxpayer to produce documents or furnish accounts or particulars relating to the conduct of**[F170**—

(i) any pending appeal by him, or

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(ii) any pending referral to the Special Commissioners under section 28ZA of this Act to which he is a party.**]**

(6) An appeal may be brought against any requirement imposed by a notice under subsection (2) above to produce any document or to furnish any accounts or particulars.

(7) An appeal under subsection (6) above must be brought within the period of 30 days beginning with the date on which the notice under **[**[F171]subsection (2) or (2A)**]** above is given.

(8) Subject to subsection (9) below, the provisions of this Act relating to appeals shall have effect in relation to an appeal under subsection (6) above as they have effect in relation to an appeal against an assessment to tax.

(9) On an appeal under subsection (6) above section 50(6) to (8) of this Act shall not apply but the Commissioners may—

(a) if it appears to them that the production of the document or the furnishing of the accounts or particulars was reasonably required by the officer of the Board for the purpose mentioned in **[**[F172]subsection (2) or (2A)**]** above, confirm the notice under that subsection so far as relating to the requirement; or

(b) if it does not so appear to them, set aside that notice so far as so relating.

(10) Where, on an appeal under subsection (6) above, the Commissioners confirm the notice under **[**[F173]subsection (2) or (2A)**]** above so far as relating to any requirement, the notice shall have effect in relation to that requirement as if it had specified 30 days beginning with the determination of the appeal.

[[F174](11) The determination of the Commissioners of an appeal under subsection (6) above shall be final and conclusive (notwithstanding any provision having effect by virtue of section 56B of this Act).**]**

(12) Where this section applies by virtue of a notice given under section 12AC(1) of this Act, any reference in this section to the taxpayer includes a reference to any predecessor or successor of his.**]**

Textual Amendments

F161 S. 19A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 187**; S.I. 1998/3173, art. 2

F162 S. 19A(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(2)**

F163 Words in s. 19A(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(3)(a)**

F164 Words in s. 19A(2)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(3)(b)**

F165 S. 19A(2A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(1)**

F166 Words in s. 19A(2A)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(4)**

F167 Words in s. 19A(3) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**

F168 Words in s. 19A(4) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(3)**

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F169 Words in s. 19A(5) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**

F170 Words in s. 19A(5) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(5)**

F171 Words in s. 19A(7) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**

F172 Words in s. 19A(9)(a) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**

F173 Words in s. 19A(10) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**

F174 S. 19A(11) substituted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 2**

Modifications etc. (not altering text)

C47 S. 19A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **19(2)**

C48 S. 19A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **19(2)**

[F175 20 Power to call for documents of taxpayer and others.

(1) Subject to this section, an inspector may by notice in writing require [F176 a person—

(a) to deliver to him such documents as are in the person's possession or power and as (in the inspector's reasonable opinion) contain, or may contain, information relevant to—

(i) any tax liability to which the person is or may be subject, or

(ii) to the amount of any such liability, or

(b) to furnish to him such particulars as the inspector may reasonably require as being relevant to, or to the amount of, any such liability.]

(2) Subject to this section, the Board may by notice in writing require [F176 a person—

(a) to deliver, to a named officer of the Board such documents as are in the person's possession or power and as (in the Board's reasonable opinion) contain, or may contain, information relevant to—

(i) any tax liability to which the person is or may be subject, or

(ii) to the amount of such liability, or

(b) to furnish to a named officer of the Board such particulars as the Board may reasonably require as being relevant to, or to the amount of, any such liability].

(3) Subject to this section, an inspector may, for the purpose of enquiring into the tax liability of any person ("the taxpayer"), by notice in writing require any [F176 other person] to deliver to the inspector or, if the person to whom the notice is given so elects, to make available for inspection by a named officer of the Board, such documents as are in his possession or power and as (in the inspector's reasonable opinion) contain, or may contain, information relevant to any tax liability to which the taxpayer is or may be, or may have been, subject, or to the amount of any such liability[F177; and the persons who may be required to deliver or make available a document under this subsection include the Director of Savings.]

F178 (4) . . . . . .

F178 (5) . . . . . .

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(6) The persons who may be treated as "the taxpayer" [[F179]for the purposes of this section] include a company which has ceased to exist and an individual who has died; [F178]...

(7) Notices under [[F180]subsection (1) or (3) above] are not to be given by an inspector unless he is authorised by the Board for its purposes; and—

(a) a notice is not to be given by him except with the consent of a General or Special Commissioner; and

(b) the Commissioner is to give his consent only on being satisfied that in all the circumstances the inspector is justified in proceeding under this section.

[F181](7A) A notice under subsection (2) above is not to be given unless the Board have reasonable grounds for believing—

(a) that the person to whom it relates may have failed or may fail to comply with any provision of the Taxes Acts; and

(b) that any such failure is likely to have led or to lead to serious prejudice to the proper assessment or collection of tax.]

[F182](7AB) **[** A Commissioner who has given his consent under subsection (7) above shall neither take part in, nor be present at, any proceedings on, or related to, any appeal brought—

(a) in the case of a notice under subsection (1) above, by the person to whom the notice applies, or

(b) in the case of a notice under subsection (3) above, by the taxpayer concerned,

if the Commissioner has reason to believe that any of the required information is likely to be adduced in evidence in those proceedings.

(7AC) In subsection (7AB) above "required information" means any document or particulars which were the subject of the proposed notice with respect to which the Commissioner gave his consent.**]**

[F179](8) Subject to subsection (8A) below, a notice under subsection (3) above shall name the taxpayer with whose liability the inspector (or, where section 20B(3) applies, the Board) is concerned .]

[F183](8A) If, on an application made by an inspector and authorised by order of the Board, a Special Commissioner gives his consent, the inspector may give such a notice as is mentioned in subsection (3) above by without naming the taxpayer to whom the notice relates; but such a consent shall not be given unless the Special Commissioner is satisfied—

(a) that the notice relates to a taxpayer whose identity is not known to the inspector or to a class of taxpayers whose individual identities are not so known;

(b) there are reasonable grounds for believing that the taxpayer or any of the class of taxpayers to whom the notice relates may have failed or may fail to comply with any provision of the Taxes Acts;

(c) that any such failure is likely to have led or to lead to serious prejudice to the proper assessment or collection of tax; and

(d) that the information which is likely to be contained in the documents to which the notice relates is not readily available from another source.

(8B) A person to whom there is given a notice under subsection (8A) above may, by notice in writing given to the inspector within thirty days after the date of the notice under that subsection object to that notice on the ground that it would be onerous for him to

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comply with it; and if the matter is not resolved by agreement, it shall be referred to the Special Commissioners, who may confirm, vary or cancel that notice .]

[F184](8C) In this section references to documents do not include—

(a) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984), or

(b) journalistic material (as defined in section 13 of that Act),

and references to particulars do not include particulars contained in such personal records or journalistic material.

(8D) Subject to subsection (8C) above, references in this section to documents and particulars are to those specified or described in the notice in question; and—

(a) the notice shall require documents to be delivered (or delivered or made available), or particulars to be furnished, within such time (which, except in the case of a notice under subsection (2) above, shall not be less than thirty days after the date of the notice) as may be specified in the notice; and

(b) the person to whom they are delivered, made available or furnished may take copies of them or of extracts from them.]

[F185](8E) **[** An inspector who gives a notice under subsection (1) or (3) above shall also give to—

(a) the person to whom the notice applies (in the case of a notice under subsection (1) above), or

(b) the taxpayer concerned (in the case of a notice under subsection (3) above),

a written summary of his reasons for applying for consent to the giving of the notice.

(8F) Subsection (8E) above does not apply, in the case of a notice under subsection (3) above, if by virtue of section 20B(1B) a copy of that notice need not be given to the taxpayer.

(8G) Subsection (8E) above does not require the disclosure of any information—

(a) which would, or might, identify any person who has provided the inspector with any information which he took into account in deciding whether to apply for consent; or

(b) if the Commissioner giving the required consent has given a direction that that information is not to be subject to the obligation imposed by that subsection.

(8H) A General or Special Commissioner shall not give a direction under subsection (8G) above unless he is satisfied that the inspector has reasonable grounds for believing that disclosure of the information in question would prejudice the assessment or collection of tax.**]**

(9) To the extent specified in section 20B below, the above provisions are subject to the restrictions of that section.**]**

Textual Amendments

F175 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.

F176 Finance Act 1989 s. 142(2)(3)(4)(a) with respect to notices given on or after 27 July 1989

F177 Finance Act 1989 s. 142(4)(b) with respect to notices given on or after 27 July 1989.

F178 Repealed by Finance Act 1989 s. 142(5)(6)(*b*)(10), 187, Sch. 17 Part VIII *with respect to notices given or warrants issued on or after* 27 *July* 1989.

F179 Finance Act 1989 s. 142(6)(*a*), (7) *with respect to notices given on or after* 27*July* 1989.

F180 Finance Act 1988 s. 126(1)(2)(6) *with respect to notices given on or after* 29*July* 1988.

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F181 Finance Act 1990 s. 93 *with respect to notices given on or after* 26 *July* 1990.
F182 S. 20(7AB)(7AC) inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 255(2)**
F183 Finance Act 1988 (c. 39) s. 126(3)(6) *with respect to notices given after* 29 *July* 1988.
F184 Finance Act 1989 s. 142(8), (10) *with respect to notices given on or after* 27 *July* 1989.
F185 S. 20(8E)-(8H) inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 255(3)**

Modifications etc. (not altering text)

C49 S. 20 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 13(1)**(2)**
C50 S. 20 applied (with modifications) (5.10.1999) by Tax Credits Act 1999 (c. 10), **ss. 8(1)(2)(a)-(d)**, 20(2)
C51 Ss. 20, 20B applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **44(1)**(2)
C52 S. 20 applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **44(1)**
C53 S. 20(1)-(8)(8C)-(9) modified (28.7.2000) by Finance Act 2000 (c. 17), **s. 146(3)**(4)
C54 S. 20(8C) applied by Income and Corporation Taxes Act 1988 (c. 1), s. 767C (as inserted (with effect in accordance with s. 115(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 115(1)**)
C55 S. 20(1)-(8)(8C)-(9) extended by Finance Act 1990 (c. 29), **s. 125(1)(2)(6)**

[[F175]20A Power to call for papers of tax accountant.

(1) Where after the passing of the Finance Act 1976[X1] a person—

(a) is convicted of an offence in relation to tax (whenever committed) by or before any court in the United Kingdom; or

(b) has [[F186]a penalty imposed on] him (whether before or after the passing of that Act) under section 99 of this Act,

and he has stood in relation to others as tax accountant, an inspector authorised by the Board for the purpose of this section may by notice in writing require the person to deliver to him such documents as are in his possession or power and as (in the inspector's reasonable opinion) contain information relevant to any tax liability to which any client of his is or has been, or may be or have been, subject, or to the amount of any such liability.

[F187](1A) The reference to documents in subsection (1) above does not include—

(a) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984), or

(b) journalistic material (as defined in section 13 of that Act).

(1B) Subject to subsection (1A) above, the reference to documents in subsection (1) above is to those specified or described in the notice in question; and—

(a) the notice shall require documents to be delivered within such time (which shall not be less than thirty days after the date of the notice) as may be specified in the notice; and

(b) the inspector may take copies of them or of extracts from them.]

(2) Subsection (1) above does not have effect in relation to a person convicted or penalised as there mentioned for so long as an appeal is pending against the conviction or [[F188]penalty]; and—

(a) for this purpose an appeal is to be treated as pending (where one is competent but has not been brought) until the expiration of the time for bringing it or,

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in the case of a conviction in Scotland, until the expiration of 28 days from the date of conviction; and

(b) references here to appeal include further appeal but, in relation to the [F188imposition] of a penalty, do not include appeal against the amount of the penalty.

(3) A notice is not to be given to any person under this section unless with the consent of the appropriate judicial authority; and that authority is to give his consent only on being satisfied that in all the circumstances the inspector is justified in so proceeding.

(4) The power to give a notice under this section, by reference to a person's conviction or the [F189imposition on] him of a penalty, ceases at the expiration of the period of 12 months beginning with the date on which it was first exercisable in his case by virtue of that conviction or [F189penalty].

(5) To the extent specified in section 20B below, the above provisions are subject to the restrictions of that section.**]**

Editorial Information

X1 The Finance Act 1976 received the Royal Assent on 29 July 1976.

Textual Amendments

F175 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.

F186 Finance Act 1989 s. 168(2)(*a*). *Previously* "awarded against him a penalty incurred by".

F187 Finance Act 1989 s. 143 *with respect to notices given on or after* 27 *July* 1989. *Previously* "for this purpose section 20(8) above applies, substituting "the client" for "the taxpayer"."

F188 Finance Act 1989 s. 168(2)(*b*). *Previously* "award".

F189 Finance Act 1989 s. 168(2)(*c*). *Previously* "award against" and "award".

[F175 20B Restrictions on powers under ss.20 and 20A.

(1) Before a notice is given to a person by an inspector under [F190section 20(1), (3) or (8A)], or under section 20A, the person must have been given a reasonable opportunity to deliver (or, in the case of section 20(3), to deliver or make available) the documents in question[F191, or to furnish the particulars in question]; and the inspector must not apply for consent under [F190section 20(7) or (8A)] or, as the case may be, section 20A(3), until the person has been given that opportunity.

F192 **[** (1A) Subject to subsection (1B) below, where a notice is given to any person under section 20(3) the inspector shall give a copy of the notice to the taxpayer to whom it relates.

(1B) If, on an application by the inspector, a General or Special Commissioner so directs, a copy of a notice under section 20(3) need not be given to the taxpayer to whom it relates; but such a direction shall not be given unless the Commissioner is satisfied that the inspector has reasonable grounds for suspecting the taxpayer of fraud.**]**

(2) A notice under section 20(1) does not oblige a person to deliver documents [F192or furnish particulars] relating to the conduct of any pending appeal by him; a notice under section 20(3) [F193or (8A)] does not oblige a person to deliver or make available documents relating to the conduct of a pending appeal by the taxpayer; and a notice under section 20A does not oblige a person to deliver documents relating to the conduct of a pending appeal by the client.

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"Appeal" means appeal relating to tax.

(3) An inspector cannot under section 20(1) or (3), or under section 20A(1), give notice to a barrister, advocate or solicitor, but the notice must in any such case be given (if at all) by the Board; and accordingly in relation to a barrister, advocate or solicitor for references in section 20(3) and (4) and section 20A to the inspector there are substituted references to the Board.

(4) To comply with a notice under section 20(1) or section 20A(1), and as an alternative to delivering documents to comply with a notice under section 20(3), [[F193]or (8A)] copies of documents may be delivered instead of the originals; but—

(a) the copies must be photographic or otherwise by way of facsimile; and

(b) if so required by the inspector (or, as the case may be, the Board) in the case of any documents specified in the requirement, the originals must be made available for inspection by a named officer of the Board (failure to comply with this requirement counting as failure to comply with the notice).

(5) A notice under section 20(3), [[F194]does not oblige a person] to deliver or make available any document the whole of which originates more than 6 years before the date of the notice.

(6) But subsection (5) does not apply where the notice is so expressed as to exclude the restrictions of that subsection; and it can only be so expressed where—

(a) the notice being given by an inspector with consent under section 20(7), the Commissioner giving consent has also given approval to the exclusion;

(b) the notice being given by the Board, they have applied to a General or Special Commissioner for, and obtained, that approval.

For this purpose the Commissioner gives approval only if satisfied, on the inspector's or the Board's application, that there is reasonable ground for believing that tax has, or may have been, lost to the Crown owing to the fraud of the taxpayer.

(7) A notice under section 20(3) in relation to a taxpayer who has died cannot be given [F195]... if more than 6 years have elapsed since the death.

(8) A notice under section 20(3) [[F193]or (8A)] or section 20A(1) does not oblige a barrister, advocate or a solicitor to deliver or make available, without his client's consent, any document with respect to which a claim to professional privilege could be maintained.

[F196][(9) Subject to subsections (11) and (12) below, a notice under section 20(3) or (8A)—

(a) does not oblige a person who has been appointed as an auditor for the purposes of any enactment to deliver or make available documents which are his property and were created by him or on his behalf for or in connection with the performance of his functions under that enactment, and

(b) does not oblige a tax adviser to deliver or make available documents which are his property and consist of relevant communications.

(10) In subsection (9) above "relevant communications" means communications between the tax adviser and—

(a) a person in relation to whose tax affairs he has been appointed, or

(b) any other tax adviser of such a person,

the purpose of which is the giving or obtaining of advice about any of those tax affairs; and in subsection (9) above and this subsection "tax adviser" means a person appointed

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to give advice about the tax affairs of another person (whether appointed directly by that other person or by another tax adviser of his).

(11) Subject to subsection (13) below, subsection (9) above shall not have effect in relation to any document which contains information explaining any information, return, accounts or other document which the person to whom the notice is given has, as tax accountant, assisted any client of his in preparing for, or delivering to, the inspector or the Board.

(12) Subject to subsection (13) below, in the case of a notice under section 20(8A) subsection (9) above shall not have effect in relation to any document which contains information giving the identity or address of any taxpayer to whom the notice relates or of any person who has acted on behalf of any such person.

(13) Subsection (9) above is not disapplied by subsection (11) or (12) above in the case of any document if—

(a) the information within subsection (11) or (12) is contained in some other document, and

(b) either—

(i) that other document, or a copy of it, has been delivered to the inspector or the Board, or

(ii) that other document has been inspected by an officer of the Board.

(14) Where subsection (9) above is disapplied by subsection (11) or (12) above in the case of a document, the person to whom the notice is given either shall deliver the document to the inspector or make it available for inspection by an officer of the Board or shall—

(a) deliver to the inspector (or, where subsection (3) above applies, the Board) a copy (which is photographic or otherwise by way of facsimile) of any parts of the document which contain the information within subsection (11) or (12), and

(b) if so required by the inspector (or, as the case may be, the Board), make available for inspection by a named officer of the Board such parts of the document as contain that information;

and failure to comply with any requirement under paragraph (*b*) above shall constitute a failure to comply with the notice.**]]**

Textual Amendments

F175 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.

F190 Finance Act 1988 s. 126(4)(6) *with respect to notices given on or after* 29 *July* 1988.

F191 Finance Act 1989 s. 144(2)(8) *with respect to notices given on or after* 27 *July* 1989.

F192 Finance Act 1989 s. 144(3)(4)(8) *with respect to notices given on or after* 27 *July* 1989.

F193 Finance Act 1988 s. 126(4) *with respect to notices given on or after* 27 *July* 1988.

F194 Finance Act 1989 s. 144(5)(8) *with respect to notices given on or after* 27 *July* 1989.

F195 *Words repealed by* Finance Act 1989 ss. 144(6)(8), 187, Sch. 17 Part VIII *with respect to notices given on or after* 27 *July* 1989.

F196 Finance Act 1989 s. 144(7)(8) *in respect of notices given on or after* 27 *July* 1989

Modifications etc. (not altering text)

C51 Ss. 20, 20B applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **44(1)**(2)

C56 S. 20B applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 13(1)**(2)**

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C57 S. 20B applied (with modifications) (5.10.1999) by Tax Credits Act 1999 (c. 10), **ss. 8(1)(2)(a)-(c)(e)-(f)**, 20(2)

C58 S. 20B applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **44(1)**

C59 S. 20B(2) modified (28.7.2000) by Finance Act 2000 (c. 17), **s. 146(3)**(4)(b)

C60 S. 20B(3) amended (E.W.) (1.1.1992) by S.I. 1991/2684, arts. 2, 4, **Sch.1**

C61 S. 20B(4) applied by Income and Corporation Taxes Act 1988 (c. 1), s. 767C(8)(a) (as inserted (with effect in accordance with s. 115(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 115(1)**)

C62 S. 20B(6) modified (28.7.2000) by Finance Act 2000 (c. 17), **s. 146(3)**(4)(c)

C63 S. 20B(8)-(14) applied by Income and Corporation Taxes Act 1988 (c. 1), s. 767C(8)(b) (as inserted (with effect in accordance with s. 115(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 115(1)**)

[F197 20BA Orders for the delivery of documents.

(1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—

(a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and

(b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.

(2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—

(a) ten working days after the day on which notice of the order is served on him, or

(b) such shorter or longer period as may be specified in the order.

For this purpose a "working day" means any day other than a Saturday, Sunday or public holiday.

(3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—

(a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and

(b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).

(4) Schedule 1AA to this Act contains provisions supplementing this section.]

Textual Amendments

F197 S. 20BA inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 149(1)**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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[F198 20BB Falsification etc. of documents.

(1) Subject to subsections (2) to (4) below, a person shall be guilty of an offence if he intentionally falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of, a document which—

(a) he has been required by a notice under section 20 or 20A above **[**F199 or an order under section 20BA above**]**, or

(b) he has been given an opportunity in accordance with section 20B(1) above,

to deliver, or to deliver or make available for inspection.

(2) A person does not commit an offence under subsection (1) above if he acts—

(a) with the written permission of a General or Special Commissioner, the inspector or an officer of the Board,

(b) after the document has been delivered or, in the case within section 20(3) or (8A) above, inspected, or

(c) after a copy has been delivered in accordance with section 20B(4) or (14) above and the original has been inspected.

(3) A person does not commit an offence under subsection (1)(*a*) above if he acts after the end of the period of two years beginning with the date on which the notice is given **[**F200 or the order is made**]**, unless before the end of that period the inspector or an officer of the Board has notified the person in writing that the notice **[**F201 or order**]** has not been complied with to his satisfaction.

(4) A person does not commit an offence under subsection (1)(*b*) above if he acts—

(a) after the date of the period of six months beginning with the date on which an opportunity to deliver the document was given, or

(b) after an application for consent to a notice being given in relation to the document has been refused.

(5) A person guilty of an offence under subsection (1) above shall be liable—

(a) on summary conviction, to a fine not exceeding the statutory maximum;

(b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.**]**

Textual Amendments

F198 S. 20BB inserted by Finance Act 1989 s. 145(1)(2) *in relation to any falsification, concealment, destruction or disposal of a document occurring on or after* 27 *July* 1989.

F199 Words in s. 20BB(1)(a) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 149(3)(a)**

F200 Words in s. 20BB(3) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 149(3)(b)**

F201 Words in s. 20BB(3) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 149(3)(c)**

Modifications etc. (not altering text)

C64 S. 20BB applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 13(1)**(2)**

C65 S. 20BB applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **44(3)**

C66 S. 20BB applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **44(3)**

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[F175 20C Entry with warrant to obtain documents.

(1) If the appropriate judicial authority is satisfied on information on oath given by an officer of the Board that—

(a) there is reasonable ground for suspecting that an offence involving [F202 serious fraud] in connection with, or in relation to, tax [F202 is being, has been or is about to be] committed and that evidence of it is to be found on premises specified in the information; and

(b) in applying under this section, the officer acts with the approval of the Board given in relation to the particular case,

the authority may issue a warrant in writing authorising an officer of the Board to enter the premises, if necessary by force, at any time within 14 days from the time of issue of the warrant, and search them.

F203 [(1AA) The Board shall not approve an application for a warrant under this section unless they have reasonable grounds for believing that use of the procedure under section 20BA above and Schedule 1AA to this Act (order for production of documents) might seriously prejudice the investigation.]

F204 [(1A) Without prejudice to the generality of the concept of serious fraud—

(a) any offence which involves fraud is for the purposes of this section an offence involving serious fraud if its commission had led, or is intended or likely to lead, either to substantial financial gain to any person or to serious prejudice to the proper assessment or collection of tax; and

(b) an offence which, if considered alone, would not be regarded as involving serious fraud may nevertheless be so regarded if there is reasonable ground for suspecting that it forms part of a course of conduct which is, or but for its detection would be, likely to result in serious prejudice to the proper assessment or collection of tax.

(1B) The powers conferred by a warrant under this section shall not be exercisable—

(a) by more than such number of officers of the Board as may be specified in the warrant;

(b) outside such times of day as may be so specified;

(c) if the warrant so provides, otherwise than in the presence of a constable in uniform .]

(2) Section 4A of the Inland Revenue Regulation Act 1890 (Board's functions to be exercisable by an officer acting under their authority) does not apply to the giving of Board approval under this section.

F205 [(3) An officer who enters the premises under the authority of a warrant under this section may—

(a) take with him such other persons as appear to him to be necessary;

(b) seize and remove any things whatsoever found there which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence as is mentioned in subsection (1) above; and

(c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such things;

but no person shall be searched except by a person of the same sex.

F206 [(3A) In the case of any information contained in a computer which is information that—

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(a) an officer who enters the premises as mentioned in subsection (3) above has reasonable cause to believe may be required as evidence for the purposes mentioned in paragraph (b) of that subsection, and

(b) is accessible from the premises,

the power of seizure under that subsection includes a power to require the information to be produced in a form in which it can be taken away and in which it is visible and legible.**]**

[[F207](4) Nothing in subsection (3) above authorises the seizure and removal of items subject to legal privilege.

(4A) In subsection (4) "items subject to legal privilege" means—

(a) communications between a professional legal adviser and his client or any person representing his client made in connection with the giving of legal advice to the client;

(b) communications between a professional legal adviser and his client or any person representing his client or between such an adviser or his client or any such representative and any other person made in connection with or in contemplation of legal proceedings and for the purposes of such proceedings; and

(c) items enclosed with or referred to in such communications and made—

(i) in connection with the giving of legal advice; or

(ii) in connection with or in contemplation of legal proceedings and for the purposes of such proceedings,

when they are in the possession of a person who is entitled to possession of them.

(4B) Items held with the intention of furthering a criminal purpose are not subject to legal privilege.**]**

(5) An officer of the Board seeking to exercise the powers conferred by a warrant under this section or, if there is more than one such officer, that one of them who is in charge of the search—

(a) if the occupier of the premises concerned is present at the time the search is to begin, shall supply a copy of the warrant endorsed with his name to the occupier;

(b) if at that time the occupier is not present but a person who appears to the officer to be in charge of the premises is present, shall supply such a copy to that person; and

(c) if neither paragraph (*a*) nor paragraph (*b*) above applies, shall leave such a copy in a prominent place on the premises.

(6) Where entry to premises has been made with a warrant under this section, and the officer making the entry has seized any things under the authority of the warrant, he shall endorse on or attach to the warrant a list of the things seized.

(7) Subsections (10) to (12) of section 16 of the Police and Criminal Evidence Act 1984 (return, retention and inspection of warrants) apply to a warrant under this section (together with any list endorsed on or attached to it under subsection (6) above) as they apply to a warrant issued to a constable under any enactment.

(8) Subsection (7) above extends to England and Wales only.**]**

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[Where in Scotland the information mentioned in subsection (1) above relates to [F208](9) premises situated in different sheriffdoms—

(a) petitions for the issue of warrants in respect of all the premises to which the information relates may be made to the sheriff for a sheriffdom in which any of the premises is situated, and

(b) where the sheriff issues a warrant in respect of premises situated in his own sheriffdom, he shall also have jurisdiction to issue warrants in respect of all or any of the other premises to which the information relates.

This does not affect any power or jurisdiction of a sheriff to issue a warrant in respect of an offence committed within his own sheriffdom.**]]**

Textual Amendments

F175 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.
F202 Finance Act 1989 s. 146(2)(5) *with respect to warrants issued on or after* 27 *July* 1989.
F203 S. 20C(1AA) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 150(2)**
F204 Finance Act 1989 s. 146(3)(5) *with respect to warrants issued on or after* 27 *July* 1989.
F205 Finance Act 1989 s. 146(4)(5) *with respect to warrants issued on or after* 27 *July* 1989.
F206 S. 20C(3A) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 150(3)**
F207 S. 20C(4)-(4B) substituted for s. 20C(4) (28.7.2000) by Finance Act 2000 (c. 17), **s. 150(4)**
F208 S. 20C(9) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 150(5)**

[[F209]20CŒProcedure where documents etc. are removed.

(1) An officer of the Board who removes anything in the exercise of the power conferred by section 20C above shall, if so requested by a person showing himself—

(a) to be the occupier of premises from which it was removed, or

(b) to have had custody or control of it immediately before the removal,

provide that person with a record of what he removed.

(2) The officer of the Board shall provide the record within a reasonable time from the making of the request for it.

(3) Where anything which has been removed by an officer of the Board as mentioned in subsection (1) above is of such a nature that a photograph or copy of it would be sufficient—

(a) for use as evidence at a trial for an offence, or

(b) for forensic examination or for investigation in connection with an offence,

it shall not be retained longer than is necessary to establish that fact and to obtain the photograph or copy.

(4) Subject to subsection (8) below, if a request for permission to be granted access to anything which—

(a) has been removed by an officer of the Board, and

(b) is retained by the Board for the purpose of investigating an offence,

is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of any such person, the officer shall allow the person who made the request access to it under the supervision of an officer of the Board.

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(5) Subject to subsection (8) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of any such person, the officer shall—
  (a) allow the person who made the request access to it under the supervision of an officer of the Board for the purpose of photographing it or copying it, or
  (b) photograph or copy it, or cause it to be photographed or copied.

(6) Where anything is photographed or copied under subsection (5)(*b*) above the photograph or copy shall be supplied to the person who made the request.

(7) The photograph or copy shall be supplied within a reasonable time from the making of the request.

(8) There is no duty under this section to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice—
  (a) that investigation;
  (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
  (c) any criminal proceedings which may be brought as a result of—
    (i) the investigation of which he is in charge, or
    (ii) any such investigation as is mentioned in paragraph (*b*) above.

(9) Any reference in this section to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant concerned as being the officer so in charge.**]**

Textual Amendments

F209 S. 20CC inserted by Finance Act 1989 (c. 26), s. 147, with respect to warrants issued on or after 27 July 1989

[F175 20D Interpretation of ss.20 to 20C.

(1) For the purposes of section 20A**[F210**, 20BA**]** and 20C above, "the appropriate judicial authority" is—
  (a) in England and Wales, a Circuit judge;
  (b) in Scotland, a sheriff; and
  (c) in Northern Ireland, a county court judge.

(2) For the purposes of sections 20 and 20A, a person stands in relation to another as tax accountant at any time when he assists the other in the preparation [F211or delivery of any information, return, accounts or other document which he knows will be, or is or are likely to be, used] for any purpose of tax; and his clients are all those to whom he stands or has stood in that relationship.

[F212(3) Without prejudice to section 127 of the Finance Act 1988, in sections 20 to 20CC above "document" means, subject to sections 20(8C) and 20A(1A), anything in which information of any description is recorded.**]]**

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Textual Amendments

F175 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.

F210 Word in s. 20D(1) inserted (28.7.2000) by Finance Act 2000 (c. 17), **s. 149(4)**

F211 Finance Act 1989 (c. 26), s. 148(2).

F212 S. 20D(3) substituted (31.1.1997) by Civil Evidence Act 1995 (c. 38), s. 16(2), **Sch. 1 para. 6**; S.I. 1996/3217, art. 2

Modifications etc. (not altering text)

C67 S. 20D(3) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 13(1)**(2)**

21 Stock jobbers' transactions.

[[F213](1) The Board may exercise the powers conferred by this section as respects, and in connection with, any business consisting in or involving dealings in securities; and for the purposes of this section it shall be immaterial whether those dealings are or, as the case may be, were—

(a) on behalf of persons other than the person carrying on the business;

(b) by that person on his own behalf; or

(c) a mixture of the two.**]**

(2) With a view to obtaining information about **[**[F214]securities transactions**]** in the course of a business within subsection (1) above, the Board may serve on the **[**[F215]person**]**[F216]... by whom the business is or has been carried on a notice requiring him to make available within a time specified in the notice, for inspection by an inspector or other officer of the Board, all such books, accounts and other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which in the opinion of the Board contain or may contain information directly or indirectly relating to any such transactions.

(3) The Board may serve on any broker a notice requiring him to make available within a time specified in the notice, for inspection by an inspector or other officer of the Board, all such books, accounts or other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which in the opinion of the Board contain or may contain information relating directly or indirectly to **[**[F217]securities transactions in the course of any business of a person other than the broker which is**]** a business within subsection (1) above.

[[F218](4) Where a person ("the recipient") who is not a broker has directly or indirectly received from another person any payment which—

(a) is made by that other person in the course of a business within subsection (1) above, and

(b) is a payment treated by that other person as made in respect of interest on securities,

the Board may by notice in writing require the recipient to state, within a time specified in the notice, whether the amount received is in whole or in part received on behalf of, or for payment on to, a third person and (if it is) to furnish the name and address of that third person.

(4A) Where a person ("the payer") has directly or indirectly paid to another person any sum which—

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(a) constitutes a receipt by that other person in the course of a business within subsection (1) above, and

(b) is a receipt treated by that other person as accruing in respect of interest on securities,

the Board may by notice in writing require the payer to state, within a time specified in the notice, whether the amount paid is in whole or in part received from, or paid on account of, a third person and (if it is) to furnish the name and address of that third person.**]**

(5) If, for the purpose of obtaining (from any persons **[**[F219]at all**]**) information directly or indirectly relating to any **[**[F220]securities transactions**]** in the course of a business within subsection (1) above, any person in whose name any securities are registered is so required by notice in writing by the Board, he shall state whether or not he is the beneficial owner of those securities, and, if not the beneficial owner of those securities or any of them, shall furnish the name and address of the person or persons on whose behalf the securities are registered in his name.

[[F221](5A) Where it appears to the Board that a person may have incurred a liability to pay or account for tax under Schedule 23A to the principal Act (manufactured payments), the Board may by notice served on that person require him, within such period (not being less than 28 days) as may be specified in the notice, to provide the Board with information which—

(a) is available to that person; and

(b) is or may be relevant to whether that person has incurred such a liability, or to the extent of such a liability.**]**

(6) The Board may not exercise their powers under the preceding provisions of this section for the purpose of obtaining information relating to transactions in any year of assessment ending more than six years before the service of the notice.

[[F222](7) In this section—

"broker" means any person who is a member of a recognised investment exchange, within the meaning of the Financial Services Act 1986;

"interest" includes dividends;

"securities" includes shares and stock; and

"securities transaction" means—

(a) any transaction in securities;

(b) any transaction under which a payment which is representative of any interest on a security has been, is to be or may be made; or

(c) the making or receipt of such a payment.**]**

Textual Amendments

F213 S. 21(1) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(2)** (with Sch. 10 para. 16(3))

F214 Words in s. 21(2) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(3)(a)** (with Sch. 10 para. 16(3))

F215 Word in s. 21(2) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(3)(b)** (with Sch. 10 para. 16(3))

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F216 *Words omitted repealed by* Finance Act 1973 ss. 54, 59(7), Sch. 21 para. 5, Sch. 22 Pt. IV *from* 25 *March* 1973 *except in relation to things done before that day*.

F217 Words in s. 21(3) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(4)** (with Sch. 10 para. 16(3))

F218 S. 21(4)(4A) substituted for s. 21(4) (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(5)** (with Sch. 10 para. 16(3))

F219 Words in s. 21(5) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(6)(a)** (with Sch. 10 para. 16(3))

F220 Words in s. 21(5) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(6)(b)** (with Sch. 10 para. 16(3))

F221 S. 21(5A) inserted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(7)** (with Sch. 10 para. 16(3))

F222 S. 21(7) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(8)** (with Sch. 10 para. 16(3))

Modifications etc. (not altering text)

C68 S. 21 applied (with modifications) (22.3.1992) by S.I. 1992/569, **regs. 18**, 22

C69 S. 21 applied (with modifications) (24.9.1992) by S.I. 1992/2074, **regs. 9**, 12

C70 S. 21 applied (with modifications) (1.10.1993) by S.I. 1993/2004, **reg. 16**

C71 S. 21 applied (with modifications) (25.8.1995) by The Income Tax (Manufactured Dividends) (Tradepoint) Regulations 1995 (S.I. 1995/2052), regs. 1, **13**

Surtax

22 Additional particulars for surtax.

The Board may [F223]. . . , by notice in writing require any individual to furnish to them within such time as they may prescribe, not being less than twenty-eight days, such particulars as to the several sources of his income and the amount arising from each source, and as to the nature and the amount of any deductions claimed to be allowed therefrom as they consider necessary.

Textual Amendments

F223 *Words omitted repealed for* 1973—74 *et seq. by* Finance Act 1971 ss. 37, 38, Sch. 14 Part II.

23 Power to obtain copies of registers of securities.

(1) The Board may cause to be served upon any body corporate a notice requiring them to deliver to the Board within a specified time, being not less than twenty-one days, a copy, certified by a duly authorised officer of such body, of the whole of, or any specified class of entries in, any register containing the names of the holders of any securities issued by them.

(2) On delivery of the copy in accordance with the notice payment shall be made therefor at the rate of five shillings in respect of each one hundred entries.

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(3) In this section "security" includes shares, stock, debentures and debenture stock, and "entry" means, in relation to any register, so much thereof as relates to the securities held by any one person.

Modifications etc. (not altering text)

C72 *See the* Decimal Currency Act 1969 (c.19), ss. 10, 16(1)*—references to shillings and pence in enactments passed before* 15 *February* 1971 *to be read on and after that day as referring to equivalent amount in the new currency.*

24 Power to obtain information as to income from securities.

(1) The Board may by notice in writing require—

(a) any person, being a registered or inscribed holder of any United Kingdom securities, who, in any year of assessment, has received on behalf of any other person any income arising from any such securities, or

(b) any person by or through whom, in any year of assessment, any income in respect of United Kingdom securities has been paid in any case where—

(i) the registered or inscribed holder of the securities is not the person to whom the income was paid, or

(ii) the securities are bearer securities,

to furnish them, within such time as may be specified in the notice (not being less than twenty-eight days) with particulars of the amounts so received or, as the case may be, paid in that year (other than amounts received or paid in that year on behalf of or to any one person which did not exceed in the aggregate the sum of £15), the securities to which those amounts respectively relate, and the names and addresses of the persons on whose behalf or to whom those amounts were respectively received or paid.

(2) The Board may similarly require any person who acts or has acted, directly or indirectly, as an intermediary or as one of a series of intermediaries between any such person as is specified in subsection (1)(a) or (b) above and the person or persons beneficially entitled to the income in question to furnish such information as the Board may require for the purpose of enabling them to ascertain the names and addresses of the person or persons beneficially entitled to the income and the respective amounts to which those persons were beneficially entitled.

(3) Nothing in this section shall impose on any bank the obligation to disclose any particulars relating to income from securities in cases where the person beneficially entitled to the income is not resident in the United Kingdom.

[[F224](3A) In this section "bank" has the meaning given by section 840A of the principal Act.**]**

(4) In this section—

"securities" includes shares, stocks, bonds, debentures and debenture stock, and

"United Kingdom securities" means any securities issued by or on behalf of Her Majesty's Government in the United Kingdom or the Government of Northern Ireland and any securities of a body corporate incorporated in any part of the United Kingdom.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F224 S. 24(3A) inserted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by Finance Act 1996 (c. 8), Sch. 37 para. 11(1)**(2)(c)**

Modifications etc. (not altering text)

C73 See Income and Corporation Taxes Act 1988 (c. 1), **s. 816(3)** where a person resides in territory to which arrangements under s. 788 of that Act (agreements with other countries for double taxation relief) apply.

Chargeable gains

25 Issuing houses, stockbrokers, auctioneers, etc.

(1) For the purpose of obtaining particulars of chargeable gains an inspector may by notice in writing require a return under any of the provisions of this section.

(2) An issuing house or other person carrying on a business of effecting public issues of shares of securities in any company, or placings of shares or securities in any company, either on behalf of the company, or on behalf of holders of blocks of shares or securities which have not previously been the subject of a public issue or placing, may be required to make a return of all such public issues or placings effected by that person in the course of the business in the period specified in the notice requiring the return, giving particulars of the persons to or with whom the shares or securities are issued, allotted or placed, and the number or amount of the shares or securities so obtained by them respectively.

(3) A person not carrying on such a business may be required to make a return as regards any such public issue or placing effected by that person and specified in the notice, giving particulars of the persons to or with whom the shares or securities are issued, allotted, or placed and the number or amount of the shares or securities so obtained by them respectively.

(4) A member of a stock exchange in the United Kingdom, other than a [[F225]market maker], may be required to make a return giving particulars of any transactions effected by him in the course of his business in the period specified in the notice requiring the return and giving particulars of—

(a) the parties to the transactions,

(b) the number or amount of the shares or securities dealt with in the respective transactions, and

(c) the amount or value of the consideration.

(5) A person (other than a member of a stock exchange in the United Kingdom) who acts as an agent or broker in the United Kingdom in transactions in shares or securities may be required to make a return giving particulars of any such transactions effected by him after 5th April 1968 and in the period specified in the notice, and giving particulars of—

(a) the parties to the transactions,

(b) the number or amount of the shares or securities dealt with in the respective transactions, and

(c) the amount or value of the consideration.

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Changes to legislation: *Taxes Management Act 1970 is up to date with all changes known to be in force on or before 21 July 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)*

(6) The committee or other person or body of persons responsible for managing a clearing house for any terminal market in commodities may be required to make a return giving particulars of any transactions effected through the clearing house in the period specified in the notice requiring the return and giving particulars of—

(a) the parties to the transactions,

(b) the amounts dealt with in those transactions respectively, and

(c) the amount or value of the consideration.

(7) An auctioneer, and any person carrying on a trade of dealing in any description of tangible movable property, or of acting as an agent or intermediary in dealings in any description of tangible movable property, may be required to make a return giving particulars of any transactions effected by or through him in which any asset which is tangible movable property is disposed of for a consideration the amount or value of which, in the hands of the recipient, exceeds [[F226]£6,000].

(8) No person shall be required under this section to include in a return particulars of any transaction effected more than three years before the service of the notice requiring him to make the return.

(9) In this section "company" and "shares" shall be construed in accordance with **[**[F227]sections 99 and 288(1) of the 1992 Act**]**.

[[F228](10) In this section "market maker", in relation to shares or securities, means a person who—

(a) holds himself out at all normal times in compliance with the rules of The Stock Exchange as willing to buy and sell shares or securities of the kind concerned at a price specified by him, and

(b) is recognised as doing so by the Council of The Stock Exchange.**]**

Textual Amendments

F225 Finance Act 1986 s. 63, Sch. 18 para. 8 *in relation to transactions on or after* 27 *October* 1986.

F226 Finance Act 1989 (c. 26), **s. 123***in relation to disposals on or after* 6 *April* 1989.*Previously* "£3,000" by Finance Act 1982 s. 81(1)(c) in relation to disposals on or after 6 April 1982.

F227 Words in s. 25(9) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by virtue of Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(4)** (with ss. 60, 101(1), 171, 201(3))

F228 Finance Act 1986 s. 63, Sch. 18 para. 8 *in relation to transactions on or after* 27 *October* 1986.

Modifications etc. (not altering text)

C74 *See* Finance Act 1973 s. 54(1)—*to be construed as reference to a member of The Stock Exchange on and after* 25 *March* 1973 *except in relation to things done before that day.*

26 Nominee shareholders.

(1) If, for the purpose of obtaining particulars of chargeable gains, any person in whose name any shares of a company are registered is so required by notice in writing by the Board or an inspector, he shall state whether or not he is the beneficial owner of those shares and, if not the beneficial owner of those shares or any of them, shall furnish the name and address of the person or persons on whose behalf the shares are registered in his name.

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(2) In this section references to shares include references to securities and loan capital.

27 Settled property.

(1) The Board may by notice in writing require any person, being a party to a settlement, to furnish them within such time as they may direct (not being less than twenty-eight days) with such particulars as they think necessary for the purposes of [[F229]the **[**[F230]1992 Act**]**].

(2) In this section "settlement" has the meaning given by **[**[F231]section 660G(1) and (2)**]** of the principal Act.

Textual Amendments

F229 Capital Gains Tax Act 1979 (c. 14), s. 157(2), Sch. 7 para. 8 *for 1979-80 et seq.*

F230 Words in s. 27(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(2)** (with ss. 60, 101(1), 171, 201(3))

F231 Words in s. 27(2) substituted (with effect in accordance with s. 74(2) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 17 para. 21**

[[F232]28 Non-resident companies and trusts.

(1) A person holding shares or securities in a company which is not resident or ordinarily resident in the United Kingdom may be required by a notice by the Board to give such particulars as the Board may consider are required to determine whether the company falls within section 13 of the 1992 Act and whether any chargeable gains have accrued to that company in respect of which the person to whom the notice is given is liable to capital gains tax under that section.

(2) For the purposes of this section "company" and "shares" shall be construed in accordance with sections 99 and 288(1) of the 1992 Act.**]**

Textual Amendments

F232 S. 28 substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(5)** (with ss. 60, 101(1), 171, 201(3))

[[F233]PART 3A

REFERRAL OF QUESTIONS DURING ENQUIRY

Textual Amendments

F233 Pt. 3A inserted (with effect and application in accordance with s. 88(3), Sch. 29 para. 6(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 6(1)**

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28ZA Referral of questions during enquiry

(1) At any time when an enquiry is in progress under section 9A(1) or 12AC(1) of this Act, any question arising in connection with the subject-matter of the enquiry may be referred to the Special Commissioners for their determination.

(2) Notice of referral must be given—
- (a) jointly by the taxpayer and an officer of the Board,
- (b) in writing,
- (c) to the Special Commissioners.

(3) The notice of referral must specify the question or questions being referred.

(4) More than one notice of referral may be given under this section in relation to an enquiry.

(5) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
- (b) ending with the day on which the enquiry is completed.

(6) In this section "the taxpayer" means—
- (a) in relation to an enquiry under section 9A(1) of this Act, the person to whom the notice of enquiry was given;
- (b) in relation to an enquiry under section 12AC(1) of this Act, the person to whom the notice of enquiry was given or his successor.

28ZB Withdrawal of notice of referral

(1) Either party may withdraw a notice of referral under section 28ZA of this Act by notice in accordance with this section.

(2) Notice of withdrawal must be given—
- (a) in writing,
- (b) to the other party to the referral and to the Special Commissioners,
- (c) before the first hearing by the Special Commissioners in relation to the referral.

28ZC Regulations with respect to referrals

(1) The Lord Chancellor may make provision by regulations with respect to referrals to the Special Commissioners under—
- (a) section 28ZA of this Act, or
- (b) paragraph 31A of Schedule 18 to the Finance Act 1998.

(2) Regulations under subsection (1) above may, in particular—
- (a) make provision with respect to any of the matters dealt with in the following provisions of this Act—
- (i) section 50 (procedure before the Special Commissioners),
- (ii) section 56 (statement of case for opinion of the High Court),
- (iii) section 56A (appeals from the Special Commissioners), and
- (iv) section 58 (proceedings in Northern Ireland), or

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(b) provide for any of those provisions to apply, with such modifications as may be specified in the regulations, in relation to a referral to the Special Commissioners under the provisions mentioned in subsection (1) above.

(3) Regulations under subsection (1) above may—
(a) make different provision for different cases or different circumstances, and
(b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

(4) Regulations under subsection (1) above shall—
(a) be made by statutory instrument, and
(b) be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) In the following provisions any reference to an appeal includes a reference to a referral under section 28ZA of this Act or paragraph 31A of Schedule 18 to the Finance Act 1998—
(a) sections 56B, 56C and 56D of this Act (power of the Lord Chancellor to make regulations about the practice and procedure to be followed in connection with appeals to the Special Commissioners); and
(b) section 57 of this Act (power of the Board to make regulations about appeals relating to chargeable gains).

(6) Any regulations under section 56B or 57 of this Act which are in force immediately before the commencement of subsection (1) above shall apply in relation to referrals under section 28ZA of this Act or paragraph 31A of Schedule 18 to the Finance Act 1998, subject to any necessary modifications, as they apply in relation to appeals to the Special Commissioners.

(7) Regulations under this section relating to proceedings in Scotland shall not be made except with the consent of the Scottish Ministers.

28ZD Effect of referral on enquiry

(1) While proceedings on a referral under section 28ZA of this Act are in progress in relation to an enquiry—
(a) no closure notice shall be given in relation to the enquiry, and
(b) no application may be made for a direction to give such a notice.

(2) For the purposes of this section proceedings on a referral are in progress where—
(a) notice of referral has been given,
(b) the notice has not been withdrawn, and
(c) the questions referred have not been finally determined.

(3) For the purposes of subsection (2)(c) above a question referred is finally determined when—
(a) it has been determined by the Special Commissioners, and
(b) there is no further possibility of that determination being varied or set aside (disregarding any power to give permission to appeal out of time).

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28ZE Effect of determination

(1) The determination of a question referred to the Special Commissioners under section 28ZA of this Act is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.

(2) The determination shall be taken into account by an officer of the Board—
  (a) in reaching his conclusions on the enquiry, and
  (b) in formulating any amendments of the return required to give effect to those conclusions.

(3) Any right of appeal under section 31(1)(a), (b) or (c) of this Act may not be exercised so as to reopen the question determined except to the extent (if any) that it could be reopened if it had been determined as a preliminary issue in that appeal.**]**

PART IV

ASSESSMENT AND CLAIMS

Modifications etc. (not altering text)

C75 Pt. 4 (ss. 29-43B) applied (with modifications) (6.4.1993) by The Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. 1993/743), **reg. 14(2)** (revoked (6.4.2007) by S.I. 2005/2045, **Sch. 2**)

C76 Pt. 4 applied (with modifications) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg. 49(7) (as amended (19.8.1999) by The Income Tax (Employments) (Amendment No. 3) Regulations 1999 (S.I. 1999/2155), regs. 1(1), **7**)

C77 Pt. 4 applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **20(1)**, **45(4)**

C78 Pt. 4 applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **20(1)**, **45(4)**

C79 Pt. IV applied (with modifications) (6.4.2000) by The Tax Credits (Payment by Employers) Regulations 1999 (S.I. 1999/3219), regs. 1, **12(5)**

[F234 28A Completion of enquiry into personal or trustee return

(1) An enquiry under section 9A(1) of this Act is completed when an officer of the Board by notice (a "closure notice") informs the taxpayer that he has completed his enquiries and states his conclusions.

In this section "the taxpayer" means the person to whom notice of enquiry was given.

(2) A closure notice must either—
  (a) state that in the officer's opinion no amendment of the return is required, or
  (b) make the amendments of the return required to give effect to his conclusions.

(3) A closure notice takes effect when it is issued.

(4) The taxpayer may apply to the Commissioners for a direction requiring an officer of the Board to issue a closure notice within a specified period.

(5) Any such application shall be heard and determined in the same way as an appeal.

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(6) The Commissioners hearing the application shall give the direction applied for unless they are satisfied that there are reasonable grounds for not issuing a closure notice within a specified period.**]**

Textual Amendments

F234 S. 28A substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 8(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 8(1)**

[F235]28AA Amendment of return of profits made for wrong period.

. . . . . .

Textual Amendments

F235 Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 9, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F235]28AB Provisions supplementary to section 28AA.

. . . . . .

Textual Amendments

F235 Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 9, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[[F236]28B Completion of enquiry into partnership return

(1) An enquiry under section 12AC(1) of this Act is completed when an officer of the Board by notice (a "closure notice") informs the taxpayer that he has completed his enquiries and states his conclusions.

In this section "the taxpayer" means the person to whom notice of enquiry was given or his successor.

(2) A closure notice must either—

(a) state that in the officer's opinion no amendment of the return is required, or

(b) make the amendments of the return required to give effect to his conclusions.

(3) A closure notice takes effect when it is issued.

(4) Where a partnership return is amended under subsection (2) above, the officer shall by notice to each of the partners amend—

(a) the partner's return under section 8 or 8A of this Act, or

(b) the partner's company tax return,

so as to give effect to the amendments of the partnership return.

(5) The taxpayer may apply to the Commissioners for a direction requiring an officer of the Board to issue a closure notice within a specified period.

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(6) Any such application shall be heard and determined in the same way as an appeal.

(7) The Commissioners hearing the application shall give the direction applied for unless they are satisfied that there are reasonable grounds for not issuing a closure notice within a specified period.**]**

Textual Amendments

F236 S. 28B substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 9(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 9(1)**

[F237 28C Determination of tax where no return delivered.

[F238(1) This section applies where—

(a) a notice has been given to any person under section 8 or 8A of this Act (the relevant section), and

(b) the required return is not delivered on or before the filing date.

(1A) An officer of the Board may make a determination of the following amounts, to the best of his information and belief, namely—

(a) the amounts in which the person who should have made the return is chargeable to income tax and capital gains tax for the year of assessment; and

(b) the amount which is payable by him by way of income tax for that year;

and subsection (1AA) of section 8 or, as the case may be, section 8A of this Act applies for the purposes of this subsection as it applies for the purposes of subsection (1) of that section.**]**

(2) Notice of any determination under this section shall be served on the person in respect of whom it is made and shall state the date on which it is issued.

(3) Until such time (if any) as it is superseded by a self-assessment made under section 9 **F239**... of this Act (whether by the taxpayer or an officer of the Board) on the basis of information contained in a return under the relevant section, a determination under this section shall have effect for the purposes of Parts VA, VI, IX and XI of this Act as if it were such a self-assessment.

(4) Where—

(a) **[F240**proceedings have been commenced**]** for the recovery of any tax charged by a determination under this section; and

(b) before those proceedings are concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3) above,

those proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not been paid.

(5) No determination under this section, and no self-assessment superseding such a determination, shall be made otherwise than—

(a) before the end of the period of five years beginning with the filing date; or

(b) in the case of such a self-assessment, before the end of the period of twelve months beginning with the date of the determination.

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(6) In this section "the filing date" means the day mentioned in section 8(1A) **[**[F241]or, as the case may be, section 8A(1A)**]** of this Act.**]**

Textual Amendments

F237 S. 28C inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 190**; S.I. 1998/3173, art. 2

F238 S. 28C(1)(1A) substituted for s. 28C(1) (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 125(1)**

F239 Words in s. 28C(3) repealed (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), s. 125(2), **Sch. 41 Pt. 5(6)**

F240 Words in s. 28C(4) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 17(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 17(1)**

F241 Words in s. 28C(6) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 125(3)**

Modifications etc. (not altering text)

C80 S. 28C excluded (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **20(2)**

C81 S. 28C excluded (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **20(2)**

[F242]28D Determination of corporation tax where no return delivered.

. . . . . .

Textual Amendments

F242 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 11, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F242]28E Determination of corporation tax where notice complied with in part.

. . . . . .

Textual Amendments

F242 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 11, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F242]28F Corporation tax determinations: supplementary.

. . . . . .

Textual Amendments

F242 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 11, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

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[F243 29 Assessment where loss of tax discovered.

(1) If an officer of the Board or the Board discover, as regards any person (the taxpayer) and a [F244 year of assessment]—

(a) that any [F245 income which ought to have been assessed to income tax, or chargeable gains which ought to have been assessed to capital gains tax,] have not been assessed, or

(b) that an assessment to tax is or has become insufficient, or

(c) that any relief which has been given is or has become excessive,

the officer or, as the case may be, the Board may, subject to subsections (2) and (3) below, make an assessment in the amount, or the further amount, which ought in his or their opinion to be charged in order to make good to the Crown the loss of tax.

(2) Where—

(a) the taxpayer has made and delivered a return under [F246 section 8 or 8A] of this Act in respect of the relevant [F244 year of assessment], and

(b) the situation mentioned in subsection (1) above is attributable to an error or mistake in the return as to the basis on which his liability ought to have been computed,

the taxpayer shall not be assessed under that subsection in respect of the [F244 year of assessment] there mentioned if the return was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

(3) Where the taxpayer has made and delivered a return under [F246 section 8 or 8A] of this Act in respect of the relevant [F244 year of assessment], he shall not be assessed under subsection (1) above—

(a) in respect of the [F244 year of assessment] mentioned in that subsection; and

(b) F247... in the same capacity as that in which he made and delivered the return,

unless one of the two conditions mentioned below is fulfilled.

(4) The first condition is that the situation mentioned in subsection (1) above is attributable to fraudulent or negligent conduct on the part of the taxpayer or a person acting on his behalf.

(5) The second condition is that at the time when an officer of the Board—

(a) ceased to be entitled to give notice of his intention to enquire into the taxpayer's return under [F248 section 8 or 8A] of this Act in respect of the relevant [F244 year of assessment]; or

(b) informed the taxpayer that he had completed his enquiries into that return,

the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

(6) For the purposes of subsection (5) above, information is made available to an officer of the Board if—

(a) it is contained in the taxpayer's return under [F249 section 8 or 8A] of this Act in respect of the relevant [F244 year of assessment] (the return), or in any accounts, statements or documents accompanying the return;

(b) it is contained in any claim made as regards the relevant [F244 year of assessment] by the taxpayer acting in the same capacity as that in which he made the return, or in any accounts, statements or documents accompanying any such claim;

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(c) it is contained in any documents, accounts or particulars which, for the purposes of any enquiries into the return or any such claim by an officer of the Board, are produced or furnished by the taxpayer to the officer, whether in pursuance of a notice under section 19A of this Act or otherwise; or

(d) it is information the existence of which, and the relevance of which as regards the situation mentioned in subsection (1) above—

(i) could reasonably be expected to be inferred by an officer of the Board from information falling within paragraphs (a) to (c) above; or

(ii) are notified in writing by the taxpayer to an officer of the Board.

(7) In subsection (6) above—

(a) any reference to the taxpayer's return under **[**[F250]section 8 or 8A**]** of this Act in respect of the relevant **[**[F244]year of assessment**]** includes—

(i) a reference to any return of his under that section for either of the two immediately preceding chargeable periods; and

(ii) where the return is under section 8 and the taxpayer carries on a trade, profession or business in partnership, a reference to **[**[F251]any partnership return with respect to the partnership**]** for the relevant **[**[F244]year of assessment**]** or either of those periods; and

(b) any reference in paragraphs (b) to (d) to the taxpayer includes a reference to a person acting on his behalf.

(8) An objection to the making of an assessment under this section on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the assessment.

(9) Any reference in this section to the relevant **[**[F244]year of assessment**]** is a reference to—

(a) in the case of the situation mentioned in paragraph (a) or (b) of subsection (1) above, the **[**[F244]year of assessment**]** mentioned in that subsection; and

(b) in the case of the situation mentioned in paragraph (c) of that subsection, the **[**[F244]year of assessment**]** in respect of which the claim was made.

[F252](10) . . . . . .**]**

Textual Amendments

F243 S. 29 substituted (with effect in accordance with ss. 191(2), 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 191(1)**; S.I. 1998/3173, art. 2

F244 Words in s. 29 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(3)**; S.I. 1998/3173, art. 2

F245 Words in s. 29(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(2)**; S.I. 1998/3173, art. 2

F246 Words in s. 29(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(4)**; S.I. 1998/3173, art. 2

F247 Words in s. 29(3)(b) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 12(5), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F248 Words in s. 29(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(4)**; S.I. 1998/3173, art. 2

F249 Words in s. 29(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(4)**; S.I. 1998/3173, art. 2

F250 Words in s. 29(7)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 12(4)**; S.I. 1998/3173, art. 2

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F251 Words in s. 29(7)(a)(ii) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 22**

F252 S. 29(10) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 12(6), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C82 S. 29 excluded (16.7.1992) by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 3 para. 6E** (which was inserted (16.7.1992 having effect in relation to transactions effected on or after 1.10.1992) by Finance (No. 2) Act 1992 (c. 48), s. 63, Sch. 11 paras. 2(2), **6**)

C83 S. 29(1)(c): power to apply conferred by Finance Act 1995 (c. 4), **s. 73(4)(a)** (as amended (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 16(a)**)

C84 S. 29(2)(3) excluded (1.5.1995) by Finance Act 1995 (c. 4), Sch. 22 para. 11(1)**(3)**

C85 S. 29(3)(c) (as it stood before Finance Act 1994 (c. 9), s. 191(1) had effect): power to apply conferred (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(4)(a)**

[F253 30 Recovery of overpayment of tax, etc.

(1) Where an amount of **[**F254 income tax or capital gains tax**]** has been repaid to any person which ought not to have been repaid to him, that amount of tax may be assessed and recovered as if it were unpaid tax.

F255 **[** (1A) Subsection (1) above shall not apply where the amount of tax which has been repaid is assessable under section 29 of this Act.**]**

F256 **[** (1B) Subsections (2) to (8) of section 29 of this Act shall apply in relation to an assessment under subsection (1) above as they apply in relation to an assessment under subsection (1) of that section; and subsection (4) of that section as so applied shall have effect as if the reference to the loss of tax were a reference to the repayment of the amount of tax which ought not to have been repaid.**]**

(2) In any case where—

(a) a repayment of tax has been increased in accordance with section **[**F257 824 F258 ... of the principal Act or section**][**F259 283 of the 1992 Act**]** (supplements added to repayments of tax, etc.); and

(b) the whole or any part of that repayment has been paid to any person but ought not to have been paid to him; and

(c) that repayment ought not to have been increased either at all or to any extent;

then the amount of the repayment assessed under subsection (1) above may include an amount equal to the amount by which the repayment ought not to have been increased.

F260 (2A) . . . . . .

(3) In any case where—

(a) a payment, other than a repayment of tax to which subsection (2) above applies, is increased in accordance with section **[**F257 824 or 825 of the principal Act or section**][**F259 283 of the 1992 Act**]**; and

(b) that payment ought not to have been increased either at all or to any extent;

then an amount equal to the amount by which the payment ought not to have been increased may be assessed and recovered as if it were unpaid income tax F261 ... .

F262 (3A) . . . . . .

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[[F263](4) An assessment to income tax under this section shall be made under Case VI of Schedule D.**]**

[F264](4A) . . . . . .

[[F265](5) An assessment under this section shall not be out of time under section 34 of this Act if it is made before the end of whichever of the following ends the later, namely—

(a) the **[**[F266]year of assessment**]** following that in which the amount assessed was repaid or paid as the case may be, or

(b) where a return delivered by the person concerned [F267]... is enquired into by an officer of the Board, the period ending with the day on which, by virtue of section **[**[F268]28A(1)**]** of this Act, **[**[F269]the enquiry is**]** completed.**]**

(6) Subsection (5) above is without prejudice to **[**[F270]section 36**]** of this Act.

(7) In this section any reference to an amount repaid or paid includes a reference to an amount allowed by way of set-off.**]**

Textual Amendments

F253 S. 30 substituted (in relation to any amount repaid or paid on or after 6 April 1982) by Finance Act 1982 (c. 39), **s. 149**(1)(3)

F254 Words in s. 30(1) substituted for word (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 13(2)**; S.I. 1998/3173, art. 2

F255 S. 30(1A) inserted (in relation to amounts of tax repaid on or after 26 July 1990) by Finance Act 1990 (c. 29), s. 105

F256 S. 30(1B) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 4(1)**; S.I. 1998/3173, art. 2

F257 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para 32**.

F258 Words in s. 30(2)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F259 Words in s. 30(2)(a)(3)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para 2(6)** (with ss. 60, 101(1), 171, 201(3))

F260 S. 30(2A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(4), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F261 Words in s. 30(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(5), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F262 S. 30(3A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(6), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F263 S. 30(4) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 13(7)**; S.I. 1998/3173, art. 2

F264 S. 30(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(8), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F265 S. 30(5) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 4(2)**; S.I. 1998/3173, art. 2

F266 Words in s. 30(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 13(9)**; S.I. 1998/3173, art. 2

F267 Words in s. 30(5)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 23(2)(a), **Sch. 33 Pt. 2(13)** Note

F268 Word in s. 30(5)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 23(2)(b)**

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F269 Words in s. 30(5)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 23(2)(c)**

F270 Words in s. 30(6) substituted by Finance Act 1989 (c. 26), **s. 149(3)(a)** (but not to affect the making of assessments before 1983-84 or for accounting periods before 1 April 1983)

Modifications etc. (not altering text)

C86 S. 30 applied by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 14 para 7(3)(b)**
S. 30 applied by Finance Act 1989 (c. 26), **s. 57(3)**
S. 30 applied by Personal Pension Schemes (Relief at Source) Regulations 1988 (S.I. 1988/1013), reg. 13
S. 30 applied by Personal Pension Schemes (Min. Contributions under the Social Security Act 1986) Regulations 1988 (S.I. 1988/1012), reg. 6
S. 30 applied by Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1989 (S.I. 1989/2389), **reg. 5**

C87 S. 30 extended by Finance Act 1991 (c. 31), **s. 33(3)(b)**

C88 S. 30 modified (6.4.1992) by The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992 (S.I. 1992/734), **reg. 6(1)**

C89 S. 30 modified (1.7.1994) by The Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1994 (S.I. 1994/1518), regs. 1, **5**

C90 S. 30: power to apply conferred (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(4)(b)**

C91 S. 30 modified by Income and Corporation Taxes Act 1988 (c. 1), Sch. 19AB para. 3(1A) (as inserted (with effect in accordance with s. 169(3) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 34 para. 3(3)**)

C92 S. 30 applied by Income and Corporation Taxes Act 1988 (c. 1), **s. 813**
S. 30 applied by The Occupational Pension Schemes (Additional Voluntary Contributions) Regulations 1987 (S.I. 1987/1749), **reg. 11**

C93 S. 30(1)(4)(5)(6) applied (with modifications) (1.2.2001) by The Income Tax (Electronic Communications) (Incentive Payments) Regulations 2001 (S.I. 2001/56), regs. 1(1), **3(5)**, **4(5)**, **5(5)** (with reg. 1(2))

[F271 30A Assessing procedure.

(1) Except as otherwise provided, all assessments to tax which are not self-assessments shall be made by an officer of the Board.

(2) All income tax which falls to be charged by an assessment which is not a self-assessment may, notwithstanding that it was chargeable under more than one Schedule, be included in one assessment.

(3) Notice of any such assessment shall be served on the person assessed and shall state the date on which it is issued and the time within which any appeal against the assessment may be made.

(4) After the notice of any such assessment has been served on the person assessed, the assessment shall not be altered except in accordance with the express provisions of the Taxes Acts.

(5) Assessments to tax which under any provision in the Taxes Acts are to be made by the Board shall be made in accordance with this section.]

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Textual Amendments

F271 S. 30A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 5(2) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 5(1)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C94 S. 30A applied (with modifications) (1.2.2001) by The Income Tax (Electronic Communications) (Incentive Payments) Regulations 2001 (S.I. 2001/56), regs. 1(1), **3(5)**, **4(5)**, **5(5)** (with reg. 1(2))

[F272 30B Amendment of partnership statement where loss of tax discovered.

(1) Where an officer of the Board or the Board discover, as regards a partnership statement made by any person (the representative partner) in respect of any period—

(a) that any profits which ought to have been included in the statement have not been so included, or

(b) that an amount of profits so included is or has become insufficient, or

(c) that any relief **[**F273 or allowance**]** claimed by the representative partner is or has become excessive,

the officer or, as the case may be, the Board may, subject to subsections (3) and (4) below, by notice to that partner so **[**F274 amend the partnership return**]** as to make good the omission or deficiency or eliminate the excess.

[F275 (2) Where a partnership return is amended under subsection (1) above, the officer shall by notice to each of the relevant partners amend—

(a) the partner's return under section 8 or 8A of this Act, or

(b) the partner's company tax return,

so as to give effect to the amendments of the partnership return.**]**

(3) Where the situation mentioned in subsection (1) above is attributable to an error or mistake as to the basis on which the partnership statement ouade, no amendment shall be made under that subsection if that statement was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

(4) No amendment shall be made under subsection (1) above unless one of the two conditions mentioned below is fulfilled.

(5) The first condition is that the situation mentioned in subsection (1) above is attributable to fraudulent or negligent conduct on the part of—

(a) the representative partner or a person acting on his behalf, or

(b) a relevant partner or a person acting on behalf of such a partner.

(6) The second condition is that at the time when an officer of the Board—

(a) ceased to be entitled to give notice of his intention to enquire into the representative partner's **[**F276 partnership return**]**; or

(b) informed that partner that he had completed his enquiries into that return,

the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

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(7) Subsections (6) and (7) of section 29 of this Act apply for the purposes of subsection (6) above as they apply for the purposes of subsection (5) of that section; and those subsections as so applied shall have effect as if—

(a) any reference to the taxpayer were a reference to the representative partner;

(b) any reference to the taxpayer's return under **[**[F277]section 8 or 8A**]** were a reference to the representative partner's **[**[F278]partnership return**]**; and

(c) sub-paragraph (ii) of paragraph (a) of subsection (7) were omitted.

(8) An objection to the making of an amendment under subsection (1) above on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the amendment.

(9) In this section—

[[F279]"profits"—

(a) in relation to income tax, means income,

(b) in relation to capital gains tax, means chargeable gains, and

(c) in relation to corporation tax, means profits as computed for the purposes of that tax;**]**

"relevant partner" means a person who was a partner at any time during the period in respect of which the partnership statement was made.

(10) Any reference in this section to the representative partner includes, unless the context otherwise requires, a reference to any successor of his.**]**

Textual Amendments

F272 S. 30B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 6**; S.I. 1998/3173, art. 2

F273 Words in s. 30B(1)(c) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(5)**

F274 Words in s. 30B(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 24(2)**

F275 S. 30B(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 24(3)**

F276 Words in s. 30B(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 24(4)**

F277 Words in s. 30B(7)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 14(3)**; S.I. 1998/3173, art. 2

F278 Words in s. 30B(7)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 24(4)**

F279 Words in s. 30B(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 14(4)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C95 S. 30B(3)(4) excluded (1.5.1995) by Finance Act 1995 (c. 4), Sch. 22 para. 11(2)**(3)**

[[F280]**31 Appeals: right of appeal**

(1) An appeal may be brought against—

(a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),

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(b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),

(c) any amendment of a partnership return under section 30B(1) of this Act (amendment by Revenue where loss of tax discovered), or

(d) any assessment to tax which is not a self-assessment.

(2) An appeal under subsection (1)(a) above against an amendment of a self-assessment made while an enquiry is in progress shall not be heard and determined until the enquiry is completed.

(3) A determination under section 9D or 12AE of this Act (choice between different Cases of Schedule D) may not be questioned on an appeal under this section.

(4) This section has effect subject to any express provision in the Taxes Acts, including in particular any provision making one kind of assessment conclusive in an appeal against another kind of assessment.**]**

Textual Amendments

F280 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 11(1)**

Modifications etc. (not altering text)

C96 S. 31 applied (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg. 11(10)**

[[F280]31A Appeals: notice of appeal

(1) Notice of an appeal under section 31 of this Act must be given—

(a) in writing,

(b) within 30 days after the specified date,

(c) to the relevant officer of the Board.

(2) In relation to an appeal under section 31(1)(a) or (c) of this Act—

(a) the specified date is the date on which the notice of amendment was issued, and

(b) the relevant officer of the Board is the officer by whom the notice of amendment was given.

(3) In relation to an appeal under section 31(1)(b) of this Act—

(a) the specified date is the date on which the closure notice was issued, and

(b) the relevant officer of the Board is the officer by whom the closure notice was given.

(4) In relation to an appeal under section 31(1)(d) of this Act—

(a) the specified date is the date on which the notice of assessment was issued, and

(b) the relevant officer of the Board is the officer by whom the notice of assessment was given.

(5) The notice of appeal must specify the grounds of appeal.

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(6) On the hearing of the appeal the Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration, if satisfied that the omission was not wilful or unreasonable.**]**

Textual Amendments

F280 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 11(1)**

Modifications etc. (not altering text)

C97 S. 31A applied by Finance Act 1993 (c. 34), Sch. 19 para. 7(2)(a) (as amended (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 36(3)**)

C98 S. 31A(5)(6) applied by Finance Act 1993 (c. 34), Sch. 19 para. 4(3) (as amended (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 36(2)(a)**)

[F280 31B Appeals: appeals to General Commissioners

(1) An appeal under section 31(1) of this Act shall be to the General Commissioners, subject to—

(a) section 31C of this Act (appeals to be brought to Special Commissioners),

(b) any provision made by or under Part 5 of this Act, and

(c) any other provision of the Taxes Acts providing for an appeal to be brought to the Special Commissioners to the exclusion of the General Commissioners.

(2) Subsection (1) above has effect subject to any election under section 31D of this Act (election to take appeal to Special Commissioners).**]**

Textual Amendments

F280 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 11(1)**

[F280 31C Appeals: appeals to Special Commissioners

(1) Unless the Special Commissioners otherwise direct, an appeal under section 31(1)(a), (b) or (c) of this Act shall be to the Special Commissioners if—

(a) the appeal relates to a return in relation to which notice of enquiry has been given under section 9A(1) or 12AC(1) of this Act, and

(b) notice has been given under section 28ZA of this Act referring a question relating to the subject-matter of that enquiry to the Special Commissioners.

This applies even if the notice of referral was subsequently withdrawn.

(2) An appeal under section 31(1)(d) of this Act (appeal against assessment other than self-assessment) shall be to the Special Commissioners if the assessment was made—

(a) by the Board, or

(b) under section 350 of the principal Act.**]**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F280 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 11(1)**

[F280 31D Appeals: election to bring appeal before Special Commissioners

(1) The appellant may elect (in accordance with section 46(1) of this Act) to bring before the Special Commissioners an appeal under section 31(1) of this Act that would otherwise be to the General Commissioners.

(2) Any such election above shall be disregarded if—

(a) the appellant and the inspector or other officer of the Board agree in writing, at any time before the determination of the appeal, that it is to be disregarded, or

(b) the General Commissioners have given a direction under subsection (5) below and have not revoked it.

(3) Where an election has been made under subsection (1) above, the inspector or other officer of the Board may refer the election to the General Commissioners.

(4) A reference under subsection (3) above must be made—

(a) after giving notice to the appellant, and

(b) before the determination of the appeal in respect of which the election has been made.

(5) On a reference under subsection (3) above the Commissioners shall, unless they are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, direct that the election be disregarded.

(6) If at any time after giving a direction under subsection (5) above (but before the determination of the appeal) the General Commissioners are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, they shall revoke the direction.

(7) A decision to give or revoke a direction under subsection (5) above shall be final.]

Textual Amendments

F280 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 11(1)**

Modifications etc. (not altering text)

C99 S. 31D(1) applied by Finance Act 1993 (c. 34), Sch. 19 para. 4(3) (as amended (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 36(2)(b)**)

C100 S. 31D(2)-(7) applied by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 12(5) (as amended (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 39)**

C101 S. 31D(2)-(7) applied by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 11(5) (as amended (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 40**)

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Relief for excessive assessments

32 Double assessment.

(1) If on a claim made to the Board it appears to their satisfaction that a person has been assessed to tax more than once for the same cause and for the same chargeable period [F281]... , they shall direct the whole, or such part of any assessment as appears to be an overcharge, to be vacated, and thereupon the same shall be vacated accordingly.

(2) An appeal on a claim under this section shall lie to any of the bodies of Commissioners having jurisdiction to hear an appeal against the assessment, or the later of the assessments, to which the claim relates.

Textual Amendments

F281 *Words relating to development land tax added by* Development Land Tax Act 1976 (c. 24) Sch.8 para.4; Development Land Tax Act 1976 *repealed by* Finance Act 1985 s.98(6), Sch.27 Part X.

Modifications etc. (not altering text)

C102 S. 32 modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 21 para. 3(2)**

C103 S. 32 applied (with modifications) by Finance Act 1981, s. 134, Sch. 17 para.18 (special tax on banking deposits).

33 Error or mistake.

[[F282](1) If a person who has paid income tax or capital gains tax under an assessment (whether a self-assessment or otherwise) alleges that the assessment was excessive by reason of some error or mistake in a return, he may by notice in writing at any time not later than five years after the 31st January next following the year of assessment to which the return relates, make a claim to the Board for relief.**]**

(2) On receiving the claim the Board shall inquire into the matter and shall, subject to the provisions of this section, give by way of repayment such relief [F283]... in respect of the error or mistake as is reasonable and just:

[F284] . . . . . .

[[F285](2A) No relief shall be given under this section in respect of—

(a) an error or mistake as to the basis on which the liability of the claimant ought to have been computed where the return was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made; or

(b) an error or mistake in a claim which is included in the return.**]**

(3) In determining the claim the Board shall have regard to all the relevant circumstances of the case, and in particular shall consider whether the granting of relief would result in the exclusion from charge to tax of any part of the profits of the claimant, and for this purpose the Board may take into consideration the liability of the claimant and assessments made on him in respect of chargeable periods other than that to which the claim relates.

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(4) If any appeal is brought from the decision of the Board on the claim the Special Commissioners shall hear and determine the appeal in accordance with the principles to be followed by the Board in determining claims under this section; and neither the appellant nor the Board shall be entitled to **[**[F286]appeal under section 56A of this Act against the determination of the Special Commissioners except**]** on a point of law arising in connection with the computation of profits.

[F287](4A) . . . . . .

(5) In this section"profits"—

(a) in relation to income tax, means income**[**[F288], and**]**

(b) in relation to capital gains tax, means chargeable gains,

[F289](c) . . . . . .

[F287](d) . . . . . .

Textual Amendments

F282 S. 33(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 15(2)**; S.I. 1998/3173, art. 2

F283 *Words omitted repealed for* 1973—74 *et seq. by* Finance Act 1971 ss. 37, 38, Sch. 14 Part II.

F284 Proviso to s. 33(2) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), Sch. 19 para. 8(2), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

F285 S. 33(2A) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 8(2)**; S.I. 1998/3173, art. 2

F286 Words in s. 33(4) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 2**

F287 A development land tax provision added by Development Land Tax Act 1976 (c. 24) Sch. 8 para. 5; Development Land Tax Act 1976 repealed by Finance Act 1985 s. 98(6), Sch. 27 Pt. X.

F288 Word in s. 33(5) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 15(3)**; S.I. 1998/3173, art. 2

F289 S. 33(5)(c) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 15(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C104 S. 33 excluded by Finance Act 1994 (c. 9), s. 118(7) (as substituted (with effect in accordance with s. 93(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 11 para. 8**)

C105 S. 33(1) modified by The Lloyd's Underwriters (Tax) Regulations 1989 (S.I. 1989/421), **Sch**
S. 33(1) modified by The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), reg. 3(2), **Sch**

C106 S. 33(1) modified (19.4.1991) by The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), regs. 1, 9, **Sch. 2**

C107 S. 33(1) modified (28.3.1992) by The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992 (S.I. 1992/511), reg. 9, **Sch.2**

C108 S. 33(1) applied (with modifications) (23.3.1993) by The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993 (S.I. 1993/415), regs. 1(1), 9, **Sch. 2**

C109 S. 33(1) modified (with effect for the year of assessment 1991-92 in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), reg. 9, **Sch. 2**

C110 S. 33(1) modified (with effect in accordance with regs. 14(2), 15(2) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), 14(1), 15(1), **Sch.**

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C111 S. 33 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
C112 S. 33 applied (with modifications) by Finance Act 1981 s. 134, Sch. 17 para. 18 (special tax on banking deposits).

[F290 33A Error or mistake in [F291 partnership return].

(1) This section applies where, in the case of a trade, profession or business carried on by two or more persons in partnership, those persons allege that the tax charged by self-assessments of theirs F292... was excessive by reason of some error or mistake in a **[**F293 partnership return**]**.

(2) One of those persons (the representative partner) may, not later than five years after the filing date, by notice in writing make a claim to the Board for relief.

(3) On receiving the claim the Board shall inquire into the matter and shall, subject to subsection (5) below, so amend the **[**F294 partnership return**]** so as to give such relief in respect of the error or mistake as is reasonable or just.

[F295 (4) Where a partnership return is amended under subsection (3) above, the Board shall by notice to each of the relevant partners amend—

(a) the partner's return under section 8 or 8A of this Act, or

(b) the partner's company tax return,

so as to give effect to the amendments of the partnership return.**]**

(5) No relief shall be given under this section in respect of an error or mistake as to the basis on which the liability of the partners ought to have been computed where the **[**F296 partnership return**]** was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

(6) In determining the claim the Board—

(a) shall have regard to all the relevant circumstances of the case, and

(b) in particular shall consider whether the granting of relief would result in the exclusion from charge to tax of any part of the profits of any of the partners;

and for the purposes of this subsection the Board may take into consideration the liability of the partners and their self-assessments in respect of chargeable periods other than that to which the claim relates.

(7) If any appeal is brought from the decision of the Board on the claim, the Special Commissioners shall hear and determine the appeal in accordance with the principles to be followed by the Board in determining claims under this section.

[F297 (8) Subject to subsection (8A) below, the determination of the Special Commissioners of an appeal under subsection (6) above shall be final and conclusive (notwithstanding any provision having effect by virtue of section 56B of this Act).

(8A) Subsection (8) above does not apply in relation to a point of law arising in connection with the computation of profits.**]**

(9) In this section—

"filing date" has the same meaning as in section 12AC of this Act;

"profits" has the same meaning as in section 33 of this Act;

"relevant partner" means a person who was a partner at any time during the period in respect of which the **[**F298 partnership return**]** was made.

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(10) Any reference in this section to the representative partner includes, unless the context otherwise requires, a reference to any successor of his.**]**

Textual Amendments

F290 S. 33A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 9**; S.I. 1998/3173, art. 2

F291 Words in s. 33A sidenote substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(2)**

F292 Words in s. 33A(1) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 16(2), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F293 Words in s. 33A(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(2)**

F294 Words in s. 33A(3) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(2)**

F295 S. 33A(4) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(3)**

F296 Words in s. 33A(5) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(2)**

F297 S. 33A(8)(8A) substituted for s. 33A(8) (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 5**

F298 Words in s. 33A(9) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 25(2)**

Time limits

34 Ordinary time limit of six years.

(1) Subject to the following provisions of this Act, and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case, **[**[F299]an assessment to income tax or capital gains tax may be made at any time not later than five years after the 31st January next following the year of assessment to which it relates**]**.

(2) An objection to the making of any assessment on the ground that the time limit for making it has expired shall only be made on an appeal against the assessment.

Textual Amendments

F299 Words in s. 34(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 17**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C113 S. 34 excluded (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), **ss. 248(2)**, 289 (with ss. 60, 101(1), 171, 201(3))

C114 *See*—Income and Corporation Taxes Act 1988 (c. 1), **s. 455(4)**—*assessments in respect of sums paid into special reserve funds by underwriters who have died*. S.I. 1956/1230, **regs. 18**, 21—*adjustments in respect of purchased life annuities*. S.I. 1989/421, **Sch**—*modifications for underwriters for 1986-87*. S.I. 1990/627, reg. 3(2), **Sch**edule—*modification for underwriters for 1987-88*.

C115 S. 34(1) applied (with modification) (19.4.1991) for the assessment year 1988-1989 by S.I. 1991/851, regs. 1, 3(2), **Sch. 1**

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S. 34(1) extended (with modifications) (28.3.1992) for the year of assessment 1989-90 by S.I. 1992/511, **regs. 1**,3, Sch. 1

C116 See S.I. 1974/896, reg. 4(2) for modification in relation to Lloyd's Underwriters.

C117 S. 34(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by S.I. 1993/415, regs. 1(1), 3(2), **Sch.1**

C118 S. 34 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C119 S. 34(1) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), reg. 3(2), **Sch.**

C120 S. 34(1) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), **7(1)**(2)

C121 S. 34(1) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), **6(1)**(2)

[F300]35 Emoluments received after year for which they are assessable.

. . . . . .

Textual Amendments

F300 S. 35 repealed (with application in accordance with s. 58(4) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(9)**

[[F301]36 Fraudulent or negligent conduct.

(1) An assessment on any person (in this section referred to as "the person in default") for the purpose of making good to the Crown a **[**[F302]loss of income tax or capital gains tax**]** attributable to his fraudulent or negligent conduct or the fraudulent or negligent conduct of a person acting on his behalf may be made at any time **[**[F303]not later than 20 years after the 31st January next following the year of assessment to which it relates**]**.

[[F304](2) Where the person in default carried on a trade, profession or business with one or more other persons at any time in the period for which the assessment is made, an assessment in respect of the profits or gains of the trade, profession or business for the purpose mentioned in subsection (1) above may be made not only on the person in default but also on his partner or any of his partners.**]**

(3) If the person on whom the assessment is made so requires, in determining the amount of the tax to be charged for any chargeable period in any assessment made for the purpose mentioned in subsection (1) above, effect shall be given to any relief or allowance to which he would have been entitled for that chargeable period on a claim or application made within the time allowed by the Taxes Acts.

[[F305](3A) In subsection (3) above, "claim or application" does not include an election under section 257BA of the principal Act (elections as to transfer of married couple's allowance) **[**[F306]or under Schedule 13B to that Act (elections as to transfer of children's tax credit)**]**.**]**

[[F307](4) Any act or omission such as is mentioned in section 98B below on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (1) above to be the act or omission of each member of the grouping.**]]**

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Textual Amendments

F301 S. 36 substituted by Finance Act 1989 (c. 26), s. 149(1) but shall not affect making of assessments before 1983-84 or for accounting periods ending before 1 April 1983

F302 Words in s. 36(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 18(a)**; S.I. 1998/3173, art. 2

F303 Words in s. 36(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 18(b)**; S.I. 1998/3173, art. 2

F304 S. 36(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 11(2)**; S.I. 1998/3173, art. 2

F305 S. 36(3A) inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 20, Sch. 5 paras. 9(2), **10**

F306 Words in s. 36(3A) inserted (with effect in accordance with s. 30(5) of the amending Act) by Finance Act 1999 (c. 16), **s. 30(4)(a)**

F307 S. 36(4) added by Finance Act 1990 s. 69, Sch. 11 para. 4(1) *on and after* 1*July* 1989.

Modifications etc. (not altering text)

C122 S. 36 applied by The Income Tax (Entertainers and Sportsmen) Regulations 1987 (S.I. 1987/530), **reg. 11(2)**

C123 S. 36 modified by Finance Act 1988 (c. 39), **Sch. 5 para. 9** (underwriter's agent) (repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1)

C124 S. 36 modified (27.7.1993) by Finance Act 1993 (c. 34) , s. 173, **Sch. 19 Pt. I para.8** (repealed (20.7.2005 for specified purposes, 6.4.2006 in so far as not already in force) by Finance (No. 2) Act 2005 (c. 22), s. 45(1)(8)(9), Sch. 11 Pt. 2(11); S.I. 2005/3337, art. 3)

C125 S. 36 applied (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg.11(7)**

C126 S. 36 applied (2.1.1996) by The Gilt-edged Securities (Periodic Accounting for Tax on Interest) Regulations 1995 (S.I. 1995/3224), regs. 1, **18(1)** (with reg. 21)

C127 S. 36 applied (2.1.1996) by The Lloyds Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) Regulations 1995 (S.I. 1995/3225), regs. 1, **10(1)** (with reg. 13)

C128 S. 36(1) applied (with modifications) (19.4.1991) for the year of assessment 1988-1989 by The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), regs. 1, 3(2), **Sch. 1**
S. 36(1) extended (with modifications) (28.3.1992) for the year of assessment 1989-90 by The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992 (S.I. 1992/511), **regs. 1**, 3, Sch. 1

C129 S. 36(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993 (S.I. 1993/415), regs. 1(1), 3(2), **Sch.1**

C130 S. 36(1) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), reg. 3(2), **Sch. 1**

C131 S. 36(1) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), **7(1)**(2)

C132 S. 36(1) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), **6(1)**(2)

[F308]37 Neglect: income tax and capital gains tax.

. . . . . .

Textual Amendments

F308 Ss 37, 38, 39 repealed by Finance Act 1989 (c. 26), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

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[F309 37A Effect of assessment where allowances transferred.

Where an assessment is made on any person for the purpose of making good a loss of tax wholly or partly attributable to [F310 fraudulent or negligent conduct], the fact that the person's [F311 liability to income tax or] total income for any year of assessment is assessed as greater than it was previously taken to be shall not affect the validity of [F312 any income tax reduction or deduction from total income made in the case of that person's spouse][F313 or partner] by virtue of section [F314 257BB]F315... or 265 of the principal Act [F316 or paragraph 4 of Schedule 13B to that Act]; [F317 and the entitlement in that case of the first-mentioned person for the year in question to any income tax reduction or deduction from total income shall be treated as correspondingly reduced].]

Textual Amendments

F309 S. 37A inserted (for 1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 35, **Sch. 3 para. 30**

F310 Words in s. 37A substituted by Finance Act 1989 (c. 26), s. 149(4)(a)(i) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

F311 Words in s. 37A inserted (with effect in accordance with s. 77(7) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 8 para. 13(a)**

F312 Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 8 para. 13(b)**

F313 Words in s. 37A inserted (with effect in accordance with s. 30(5) of the amending Act) by Finance Act 1999 (c. 16), **s. 30(4)(b)(i)**

F314 Words in s. 37A substituted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 20, Sch. 5 para. 9(3), **10**

F315 Word in s. 37A repealed (with effect in accordance with Sch. 20 Pt. 3(3) Note 2 of the amending Act) by Finance Act 1999 (c. 16), **Sch. 20 Pt. 3(3)**

F316 Words in s. 37A inserted (with effect in accordance with s. 30(5) of the amending Act) by Finance Act 1999 (c. 16), **s. 30(4)(b)(ii)**

F317 Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 8 para. 13(c)**

F318 38 Modification of s.37 in relation to partnerships.

. . . . . .

Textual Amendments

F318 Ss 37, 38, 39 repealed by Finance Act 1989 (c. 26), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

F319 39 Neglect: corporation tax.

. . . . . .

Textual Amendments

F319 Ss 37, 38, 39 repealed by Finance Act 1989 (c. 26), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

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40 Assessment on personal representatives.

(1) For the purpose of the charge of tax on the executors or administrators of a deceased person in respect of the income, or chargeable gains, which arose or accrued to him before his death, the time allowed by section 34, 35 or 36 above shall in no case extend beyond the end of **[**[F320]the period of three years beginning with the 31st January next following the year of assessment**]** in which the deceased died.

(2) [F321]... , for the purpose of making good to the Crown any loss of tax attributable to the **[**[F322]fraudulent or negligent conduct**]** of a person who has died, an assessment on his personal representatives to tax for any year of assessment ending not earlier than six years before his death may be made at any time before the end of **[**[F320]the period of three years beginning with the 31st January next following the year of assessment**]** in which he died.

(3) In **[**[F323]this section**]** "tax" means income tax or capital gains tax.

[[F324](4) Any act or omission such as is mentioned in section 98B below, on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (2) above to be the act or omission of each member of the grouping.**]**

[F325](4) . . . . . .

[F325](5) . . . . . .

Textual Amendments

F320 Words in s. 40(1)(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 12**; S.I. 1998/3173, art. 2

F321 *Words repealed by* Finance Act 1989 s. 187*and* Sch. 17 Part VIII.

F322 Finance Act 1989 s. 149 para. (4)(*a*)(ii) *but not to affect making of assessments before* 1983-84*or for accounting periods ending before* 1*April* 1983.

F323 Words in s. 40(3) substituted by Finance Act 1985 (c. 54), s. 93(7), **Sch. 25 para. 5**

F324 S. 40(4) inserted (with effect on and after 1 July 1989) by Finance Act 1990 (c. 29), s. 69, **Sch. 11 para. 4(2)**.

F325 S. 40(4)(5) added by Development Land Tax Act 1976 Sch. 8 para. 9; *Development Land Tax Act 1976 repealed by* Finance Act 1985 s. 98(6), Sch. 27 Part X.

Modifications etc. (not altering text)

C133 S. 40 modified by Finance Act 1988 (c. 39), **Sch. 5 para. 9** (underwriter's agent) (repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1)

C134 S. 40 modified (27.7.1993) by 1993 c. 34, s. 173, **Sch. 19 Pt. I para. 8**

C135 S. 40(1)(2) applied (with modifications) (19.4.1991 for the year of assessment 1988-89) by S. I. 1991/851, regs. 1, 3(2), **Sch. 1**
S. 40(1)(2) extended (with modifications) (28.3.1992 for the year of assessment 1989-90) by S.I. 1992/511, **regs. 1**,3, Sch. 1

C136 S. 40(1)(2) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by S.I. 1993/415, regs. 1(1), 3(2), **Sch.1**

C137 S. 40(1)(2) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), reg. 3(2), **Sch. 1**

C138 S. 40(1)(2) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (199293 to 199697) Regulations 1995 (S.I. 1995/352), regs. 1(1), **6(1)**(2)

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C139 S. 40(1)(2) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by The Lloyds Underwriters (Tax) (199293 to 199697) Regulations 1995 (S.I. 1995/352), regs. 1(1), **7(1)**(2)

[F326]41 Leave of General or Special Commissioners required for certain assessments.

. . . . . .

Textual Amendments

F326 S. 41 repealed by Finance Act 1989 (c. 26), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

[[F327]Corporation tax determinations]

Textual Amendments

F327 Ss. 41A, 41B, 41C and cross-heading inserted (with effect in relation to accounting periods ending after the day appointed for the purposes of s. 10 of the Taxes Act 1988) by Finance Act 1990 (c. 29), **s. 95** (with s. 96)

[F328]41A Determination procedure

. . . . . .

Textual Amendments

F328 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 19, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F328]41B Reduction of determination

. . . . . .

Textual Amendments

F328 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 19, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

[F328]41C Time limits

. . . . . .

Textual Amendments

F328 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 19, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

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Claims

[F329 42 Procedure for making claims etc.

(1) Where any provision of the Taxes Acts provides for relief to be given, or any other thing to be done, on the making of a claim, this section shall, unless otherwise provided, have effect in relation to the claim.

[F330(1A) Subject to subsection (3) below, a claim for a relief, an allowance or a repayment of tax shall be for an amount which is quantified at the time when the claim is made.]

(2) Subject to [F331subsections (3) and (3A)] below, where notice has been given under section 8, 8A F332... or 12AA of this Act, a claim shall not at any time be made otherwise than by being included in a return under that section if it could, at that or any subsequent time, be made by being so included.

(3) [F333Subsections (1A) and (2)] above shall not apply in relation to any claim which falls to be taken into account in the making of deductions or repayments of tax under section 203 of the principal Act.

F334(3A) . . . . . .

F334(3B) . . . . . .

F335(4) . . . . . .

F336(4A) . . . . . .

(5) The references in [F337this section] to a claim being included in a return include references to a claim being so included by virtue of an amendment of the return; F338...

(6) In the case of a trade, profession or business carried on by persons in partnership, a claim under any of the provisions mentioned in subsection (7) below shall be made—

(a) where subsection (2) above applies, by being included in a [F339partnership return], and

(b) in any other case, by such one of those persons as may be nominated by them for the purpose.

(7) The provisions are—

(a) [F340sections F341... 84], 91B, 101(2), F342... F341... 471, 472, 484, 504, 531, F343... , 570, 571(4), F344... 723(3), 732(4) F345... of, and paragraphs 2, 6 and 11 of Schedule 5 to, the principal Act;

(b) section 43(5) of the Finance Act 1989;

[F346(c) sections 3, 83, 89, 129, 131, 135, 177, 183, 266, 268, 290, 355, 381 and 569 of the Capital Allowances Act; and

(d) sections 40B(5), 40D, 41 and 42 of the Finance (No. 2) Act 1992.]

(8) A claim may be made on behalf of an incapacitated person by his trustee, guardian, tutor or curator; and a person who under Part VIII of this Act has been charged with tax on the profits of another person may make any such claim for relief by discharge or repayment of that tax.

(9) Where a claim has been made (whether by being included in a return under section 8, 8A F347... or 12AA of this Act or otherwise) and the claimant subsequently discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.

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(10) This section **[**[F348](except subsection (1A) above)**]** shall apply in relation to any elections [F349]... as it applies in relation to claims.

(11) Schedule 1A to this Act shall apply as respects any claim **[**[F350]or election**]** which—

(a) is made otherwise than by being included in a return under section 8, 8A [F351]... or 12AA of this Act, [F352]...

[F352](b) . . . . . .

[[F353](11A) Schedule 1B to this Act shall have effect as respects certain claims for relief involving two or more years of assessment.**]**

[F354](12) . . . . . .

(13) In this section "profits"—

(a) in relation to income tax, means income**[**[F355], and**]**

(b) in relation to capital gains tax, means chargeable gains, and

[F356](c) . . . . . **]**

Textual Amendments

F329 S. 42 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 13**; S.I. 1998/3173, art. 2

F330 S. 42(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(1)**

F331 Words in s. 42(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(2)**

F332 Word in s. 42(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(2), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F333 Words in s. 42(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(3)**

F334 S. 42(3A)(3B) repealed (with effect in accordance with s. 128(11) of the amending Act) by Finance Act 1996 (c. 8), s. 128(1)(a), **Sch. 41 Pt. 5(6)**

F335 S. 42(4) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F336 S. 42(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F337 Words in s. 42(5) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(7)**

F338 Words in s. 42(5) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F339 Words in s. 42(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 26**

F340 Words in s. 42(7)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(8)**

F341 Words in s. 42(7)(a) repealed (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), s. 130(2)(a), **Sch. 41 Pt. 5(7)**

F342 Word in s. 42(7)(a) repealed (with effect in relation to payments made on or after 6.4.1997) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(2)**

F343 Words in s. 42(7)(a) repealed (with effect in accordance with s. 128(12) of the amending Act) by Finance Act 1996 (c. 8), s. 128(1)(b), **Sch. 41 Pt. 5(6)**

F344 Words in s. 42(7) repealed (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(4)**

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F345 Word in s. 42(7)(a) repealed (with effect in accordance with Sch. 30 of the amending Act) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(13)**

F346 S. 42(7)(c)(d) substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 1** (with Sch. 3)

F347 Word in s. 42(9) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(2), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F348 Words in s. 42(10) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(9)**

F349 Words in s. 42(10) repealed (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), s. 130(3), **Sch. 41 Pt. 5(7)**

F350 Words in s. 42(11) substituted (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 130(4)**

F351 Word in s. 42(11)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(2), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F352 S. 42(11)(b) and preceding word repealed (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), s. 107(10), **Sch. 29 Pt. 8(14)**

F353 S. 42(11A) inserted (with effect in accordance with s. 128(11) of the amending Act) by Finance Act 1996 (c. 8), **s. 128(1)(c)**

F354 S. 42(12) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), Sch. 22 para. 6, **Sch. 41 Pt. 5(12)**

F355 Word in s. 42(13) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 20(4)**; S.I. 1998/3173, art. 2

F356 S. 42(13)(c) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(4), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C140 S. 42 excluded (16.8.1995) by The Venture Capital Trust Regulations 1995 (S.I. 1995/1979), regs. 1, **19(1)**

C141 S. 42 excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 19AB para. 1(6) (as substituted (with effect in accordance with s. 169(3) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 34 para. 1(5)**)

C142 S. 42 (as it has effect in relation to corporation tax for accounting periods ending before the day appointed under Finance Act 1994, s. 199) amended (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 4 para. 2, Sch. 8 Pt. II(9); S.I. 1998/3173, art. 2

C143 S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **s. 201(5)(a)** (with Sch. 3)

C144 S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **s. 227(5)(a)** (with Sch. 3)

43 Time limit for making claims.

[[F357](1) Subject to any provision of the Taxes Acts prescribing a longer or shorter period, no claim for relief in respect of income tax or capital gains tax may be made more than five years after the 31st January next following the year of assessment to which it relates.**]**

(2) A claim (including a supplementary claim) which could not have been allowed but for the making of an assessment to income tax or capital gains tax after the year of assessment to which the claim relates may be made at any time before the end of the year of assessment following that in which the assessment was made.

[F358](3) . . . . . .

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Textual Amendments

F357 S. 43(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 21**; S.I. 1998/3173, art. 2

F358 S. 43(3) added by Development Land Tax Act 1976 (c. 24) Sch. 8 para. 12. Development Land Tax Act 1976 repealed by Finance Act 1985 (c.54), s. 98(6), **Sch. 27 Part X**.

Modifications etc. (not altering text)

C145 S. 43(1) applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
S. 43 applied by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 26** (claim for relief under Sch. 26 where the chargeable profits of a controlled foreign company are apportioned to a company resident in the UK).

C146 S. 43 modified (27.7.1993) by Finance Act 1993 c. 34, **s. 194(4)** (repealed by 2010 c. 8, Sch. 8 para. 49, Sch. 10 Pt. 1)

C147 S. 43(1) modified for the year of assessment 1986–87 by The Lloyd's Underwriters (Tax) Regulations 1989 (S.I. 1989/421), **Schedule**
S. 43(1) modified for the year of assessment 1987-88 by The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), reg. 3(2), **Schedule**
S. 43(1) modified (19.4.1991) for the year of assessment 1988-89 by The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), regs. 1, 9, **Sch. 2**
S. 43(1) modified (28.3.1992) for the year of assessment 1989-90 by The Lloyd's Underwriters (Tax) (1989—90) Regulations1992 (S.I. 1992/511), reg. 9, **Sch.2**

C148 S. 43(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993 (S.I. 1993/415), regs. 1(1), 9, **Sch.2**

C149 S. 43(1) modified (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), reg. 9, **Sch. 2**

C150 S. 43(1) modified (with effect in accordance with regs. 14(2), 15(2) of the amending S.I.) by The Lloyds Underwriters (Tax) (1992-93 to 1996-97) Regulations 1995 (S.I. 1995/352), regs. 1(1), 14(1), 15(1), **Sch.**

[F359 43A Further assessments: claims etc.

(1) This section applies where—

[F360 (a) F361 ... by virtue of section 29 of this Act an assessment to income tax or capital gains tax is made on any person for a year of assessment, and]

(b) the assessment is not made for the purpose of making good to the Crown any loss of tax attributable to his fraudulent or negligent conduct or the fraudulent or negligent conduct of a person acting on his behalf.

(2) Without prejudice to section 43(2) above but subject to section 43B below, where this section applies—

(a) any relevant claim, election, application or notice which could have been made or given within the time allowed by the Taxes Acts may be made or given at any time within one year from the end of the [F362 year of assessment] in which the assessment is made, and

(b) any relevant claim, election, application or notice previously made or given may at any such time be revoked or varied—

(i) in the same manner as it was made or given, and

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(ii) by or with the consent of the same person or persons who made, gave or consented to it (or, in the case of any such person who has died, by or with the consent of his personal representatives),

except where by virtue of any enactment it is irrevocable.

[In subsection (2) above, "claim, election, application or notice" does not include an [F363](2A) election under section 257BA of the principal Act (elections as to transfer of married couple's allowance) **[**[F364]or under Schedule 13B to that Act (elections as to transfer of children's tax credit)**].]**

(3) For the purposes of this section and section 43B below, a claim, election, application or notice is relevant in relation to an assessment for a **[**[F362]year of assessment**]** if—

(a) it relates to that **[**[F362]year of assessment**]** or is made or given by reference to an event occurring in that **[**[F362]year of assessment**]**, and

(b) it or, as the case may be, its revocation or variation has or could have the effect of reducing any of the liabilities mentioned in subsection (4) below.

(4) The liabilities referred to in subsection (3) above are—

(a) the increased liability to tax resulting from the assessment,

(b) any other liability to tax of the person concerned for—

(i) the **[**[F365]year of assessment**]** to which the assessment relates, or

(ii) any **[**[F365]year of assessment**]** which follows that **[**[F365]year of assessment**]** and ends not later than one year after the end of the **[**[F365]year of assessment**]** in which the assessment was made.

(5) Where a claim, election, application or notice is made given, revoked or varied by virtue of subsection (2) above, all such adjustments shall be made, whether by way of discharge or repayment of tax or the making of assessments or otherwise, as are required to take account of the effect of the taking of that action on any person's liability to tax for any **[**[F365]year of assessment**]**.

(6) The provisions of this Act relating to appeals against decisions on claims shall apply with any necessary modifications to a decision on the revocation or variation of a claim by virtue of subsection (2) above.**]**

Textual Amendments

F359 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by Finance Act 1989 (c. 26), **s. 150**

F360 S. 43A(1)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(2)**; S.I. 1998/3173, art. 2

F361 Word in s. 43A(1)(a) repealed (with effect in accordance with s. 93 of the amending Act) by Finance Act 1999 (c. 16), **Sch. 20 Pt. 3(21)**

F362 Words in s. 43A(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2

F363 S. 43A(2A) inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 20, Sch. 5 paras. 9(4), **10**

F364 Words in s. 43A(2A) inserted (with effect in accordance with s. 30(5) of the amending Act) by Finance Act 1999 (c. 16), **s. 30(4)(c)**

F365 Words in s. 43A(4)(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2

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Modifications etc. (not altering text)

C151 S. 43A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 63(2)** (with Sch. 18 paras. 59(2), 61); S.I. 1998/3173, art. 2

[[F366]43B Limits on application of section 43A.

(1) If the effect of the exercise by any person of a power conferred by section 43A(2) above—

(a) to make or give a claim, election, application or notice, or

(b) to revoke or vary a claim, election, application or notice previously made or given,

would be to alter the liability to tax of another person, that power may not be exercised except with the consent in writing of that other person, or where he has died, his personal representatives.

(2) Where—

(a) a power conferred by subsection (2) of section 43A above is exercised in consequence of an assessment made on a person, and

(b) the exercise of the power increases the liability to tax of another person,

that section shall not apply by reason of any assessment made because of that increased liability.

(3) In any case where—

(a) one or more relevant claims, elections, applications or notices are made, given, revoked or varied by virtue of the application of section 43A above in the case of an assessment, and

(b) the total of the reductions in liability to tax which, apart from this subsection, would result from the action mentioned in paragraph (*a*) above would exceed the additional liability to tax resulting from the assessment,

the excess shall not be available to reduce any liability to tax.

(4) Where subsection (3) above has the effect of limiting either the reduction in a person's liability to tax for more than one period or the reduction in the liability to tax of more than one person, the limited amount shall be apportioned between the periods or persons concerned—

(a) except where paragraph (*b*) below applies, in such manner as may be specified by the inspector by notice in writing to the person or persons concerned, or

(b) where the person concerned gives (or the persons concerned jointly give) notice in writing to the inspector within the relevant period, in such manner as may be specified in the notice given by the person or persons concerned.

(5) For the purposes of paragraph (*b*) of subsection (4) above the relevant period is the period of 30 days beginning with the day on which a notice under paragraph (*a*) of that subsection is given to the person concerned or, where more than one person is concerned, the latest date on which such notice is given to any of them.**]**

Textual Amendments

F366 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by Finance Act 1989 (c. 26), **s. 150**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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PART V

APPEALS AND OTHER PROCEEDINGS

Modifications etc. (not altering text)

C152 Pt. 5 applied by Income and Corporation Taxes Act 1988 (c. 1), **s. 248(3)**
Pt. 5 applied (1.10.1982) by The Income Tax (Interest Relief) Regulations 1982 (S.I. 1982/1236), **reg. 14(5)**
Pt. 5 applied (26.10.1987) by The Occupational Pension Schemes (Additional Voluntary Contributions) Regulations 1987 (S.I. 1987/1749), **reg. 9(5)**
Pt. 5 applied (29.10.1987) by The Personal Pension Schemes (Provisional Approval) Regulations 1987 (S.I. 1987/1765), **reg. 6(4)**
Pt. 5 applied (1.7.1988) by The Personal Pension Schemes (Relief at Source) Regulations 1988 (S.I. 1988/1013), **reg. 11(5)**
Pt. 5 applied (9.1.1990) by The Private Medical Insurance (Tax Relief) Regulations 1989 (S.I. 1989/2387), **regs. 14**, 17

C153 Pt. 5 applied (30.1.1992) by Income Tax (Building Societies) (Audit Powers) Regulations 1992 (S.I. 1992/10), **reg. 10(3)** (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
Pt. 5 applied (30.1.1992) by The Income Tax (Deposit-takers) (Audit Powers) Regulations 1992 (S.I. 1992/12), **reg. 10(3)** (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)

C154 Pt. 5 applied (with modifications) (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 15(3), 173(4), **Sch. 2 para.8** (with s. 108(5))

C155 Pt. 5 applied (with modifications) (6.4.1993) by The Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. 1993/743), **reg. 14(2)(4)** (revoked (6.4.2007) by S.I. 2005/2045, **Sch. 2**)

C156 Pt. 5 applied (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg. 11(10)**

C157 Pt. 5 applied (6.4.1999) by The Overseas Insurers (Tax Representatives) Regulations 1999 (S.I. 1999/881), art. 1, **reg. 13(4)**

C158 Pt. 5 applied in part (with modifications) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg. 49(7) (as amended (19.8.1999) by The Income Tax (Employments) (Amendment No. 3) Regulations 1999 (S.I. 1999/2155), regs. 1(1), **7**)

C159 Pt. 5 applied (with modifications) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **20(1)**, **45(4)**

C160 Pt. 5 applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **20(1)**, **45(4)**

C161 Pt. V applied (6.4.2000) by The Tax Credits (Payment by Employers) Regulations 1999 (S.I. 1999/3219), regs. 1, **8(9)**

C162 Pt. V applied in part (with modifications) (6.4.2000) by The Tax Credits (Payment by Employers) Regulations 1999 (S.I. 1999/3219), regs. 1, **12(5)**

Jurisdiction

44 General Commissioners.

(1) Proceedings before the General Commissioners under the Taxes Acts shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the place given by the rules in Schedule 3 to this Act is situated.

[F367](1A) . . . . . .

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[F367](1B) . . . . . .

[[F368](2) Where—

(a) the parties to any proceedings under the Taxes Acts which are to be heard by any General Commissioners have agreed, whether before or after the institution of the proceedings, that the proceedings shall be brought before the General Commissioners for a division specified in the agreement; and

(b) in the case of an agreement made before the time of the institution of the proceedings, neither party has determined that agreement by a notice served on the other party before that time,

the proceedings shall be brought before the General Commissioners for the division so specified, notwithstanding the said rules [F369]... .**]**

(3) In any case in which proceedings under the Taxes Acts may be brought at the election of any person before the Special Commissioners instead of before the General Commissioners, the Commissioners before whom the proceedings are to be brought or have been brought may, if they think fit, on an application made by the parties, arrange with the other Commissioners concerned for the transfer of the proceedings to those other Commissioners; and the proceedings may be so transferred notwithstanding that the election has been exercised, or that the time for exercising the election has expired without its being exercised.

[[F370](3A) Where in any case (including one in which proceedings may be brought as mentioned in subsection (3) above)—

(a) an appeal has been brought before the General Commissioners: and

(b) those Commissioners consider that, because of the complexity of the appeal or the length of time likely to be required for hearing it, the appeal should be brought before the Special Commissioners;

the General Commissioners may, with the agreement of the Special Commissioners, and having considered any representations made to them by the parties, arrange for the transfer of the proceedings to the Special Commissioners.**]**

(4) No determination of any Ge+neral Commissioners under the Taxes Acts shall be questioned, whether by a case stated under section 56 of this Act or otherwise, on the ground that this section did not authorise those General Commissioners to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to those General Commissioners before or in the course of the proceedings leading to the determination.

(5) Anything to be done by the General Commissioners may, save as otherwise expressly provided by the Taxes Acts **[**[F371]or by regulations under section 46A of this Act**]**, be done by any two or more General Commissioners .

Textual Amendments

F367 S. 44(1A)(1B) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(12)**

F368 Finance Act 1988 (c. 39), **s. 133(2)**(3) in relation to proceedings instituted on or after 29 July 1988

F369 Words in s. 44(2) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(12)**

F370 Finance Act 1984 (c. 43), s. 127, **Sch. 22 para.5** on and after 1 January 1985; S.I. 1984/1836 (C. 45)

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F371 Words in s. 44(5) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 3**

Modifications etc. (not altering text)

C163 S. 44: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(i)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C164 S. 44 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(i)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C165 S. 44(2) applied (6.4.1993) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), **reg. 11(4)** (revoked (6.4.2004) by S.I. 2003/2682, Sch. 2)

C166 See—Finance Act 1988 (c. 39), **s. 134(7)**—General Commissioners for Northern Ireland.

45 Quorum of Special Commissioners.

(1) Anything to be done under any Act (including, except where otherwise expressly provided, any Act passed after this Act) by, to or before the Special Commissioners **[**[F372]shall, except in any case where the Presiding Special Commissioner directs otherwise**]** be done by, to or before a single Special Commissioner, [F373]... ; [F374]...

[[F375](1A) Nothing in this section applies in relation to proceedings as defined in regulation 2 of the Special Commissioners Regulations but, subject to that, this section applies not only for the purposes of the Taxes Acts but also for the purposes of any other affairs under the care and management of the Board.**]**

[F376](2) . . . . . .

(3) Proceedings brought**[**[F377], in accordance with a direction of the Presiding Special Commissioner**]** before two or more Special Commissioners may be continued and determined by any one or more of them if the parties to the proceedings have given their consent, and if the continuing Special Commissioner or Commissioners, after such consultation as is practicable with any Special Commissioner retiring from the proceedings, is or are satisfied that to do so will avoid undue delay in the hearing of those or any other proceedings.

[F376](4) . . . . . .

[F376](5) . . . . . .

[F376](6) . . . . . .

Textual Amendments

F372 Finance Act 1984 (c. 43), s. 127, Sch. 22 para. 2(2) on and after 1 January 1985; S.I. 1984/1836 (C.45).

F373 Repealed by Finance Act 1984 (c. 43), ss. 127, 128(6), Sch. 22 para. 2(2), Sch. 23 Part XIII on and after 1 January 1985; S.I. 1984/1836 (C.45).

F374 Words in s. 45(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 4(a), **Sch. 2 Pt. I**

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F375 S. 45(1A) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 4(b)**

F376 Repealed by Finance Act 1984 (c. 43), ss. 127, 128(6), Sch. 22 para. 2(4), Sch. 23 Part XIII on and after 1 January 1985; S.I. 1984/1836 (C.45).

F377 Finance Act 1984 (c. 43), s. 127, **Sch. 22 para. 2(3)** on and after 1 January 1985; S.I. 1984/1836 (C.45).

46 General and Special Commissioners.

(1) A right to elect to bring an appeal or other proceedings under the Taxes Acts **[**[F378]or Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999**][**[F379]or by Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999**]** before the Special Commissioners instead of before the General Commissioners shall be exercised by notice combined (in the case of an appeal) with the notice of appeal, or by a separate notice in writing to the inspector or other officer of the Board within the time limited for bringing the proceedings, and if no such notice of election is given the appeal or other proceedings shall be brought before the General Commissioners.

(2) Save as otherwise provided in the Taxes Acts **[**[F380]or in regulations under section 56B of this Act**]**[F381]... , the determination of the General Commissioners or the Special Commissioners in any proceedings under the Taxes Acts shall be final and conclusive.

Textual Amendments

F378 Words in s. 46(1) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 7 para. 2**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

F379 Words in s. 46(1) inserted (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 1(3), **Sch. 6 para. 1**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

F380 Words in s. 46(2) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 5**

F381 Words in s. 46(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 23, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C167 S. 46(1) applied (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 94(1)**; S.I. 1998/3173, art. 2

[[F382]46A Regulations about jurisdiction.

(1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations—

(a) providing for appeals or other proceedings under the Taxes Acts to be determined in certain circumstances by the Special Commissioners instead of the General Commissioners or by the General Commissioners instead of the Special Commissioners;

(b) providing for appeals or other proceedings under the Taxes Acts that would otherwise be determined by the General Commissioners for one division to

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be determined in certain circumstances by the General Commissioners for another division;

(c) as to the number of General Commissioners or Special Commissioners required or permitted to hear, or perform other functions in relation to, appeals or other proceedings under the Taxes Acts.

[F383](1A) **[** In subsection (1) above "the Taxes Acts" includes Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 **[**[F384]or by Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999**].]**

(2) The regulations may—

(a) make different provision for different cases or different circumstances, and

(b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

(3) Provision made by virtue of subsection (1) or (2) above may include provision amending this or any other Act or any instrument made under an Act.

(4) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.**]**

Textual Amendments

F382 S. 46A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.3**

F383 S. 46A(1A) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 7 para. 3**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

F384 Words in s. 46A(1A) inserted (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 1(3), **Sch. 6 para. 1**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

Modifications etc. (not altering text)

C168 S. 46A applied (with modifications) (16.7.1992) by Inheritance Act 1984 (c. 51), **s. 225A(1)** (as inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.8**)

C169 S. 46A applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C170 S. 46A applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C171 S. 46A functions transferred (19.5.1999) by The Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), arts. 1, 2(1), **Sch.**

C172 S. 46A: certain functions made exercisable (30.6.1999) by The Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), arts. 1, 3, **Sch. 1 para. 4**

C173 S. 46A(1) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

C174 S. 46A(1)(c)(2)-(4) extended by Stamp Act 1891 (c. 39), s. 13A(4) (as substituted (with application in accordance with s. 109(4) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 12 para. 2** (with s. 122))

C175 S. 46A(1)(c)(2)-(4) extended (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 11(5)**

[[F385]**46B Questions to be determined by Special Commissioners.**

(1) In so far as the question in dispute on an appeal to which this section applies is a question which under this section is to be determined by the Special Commissioners, the question shall be determined by them.

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(2) This section applies to—

[[F386](a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;

(aa) an appeal against an amendment of a return under paragraph 34(2) of Schedule 18 to the Finance Act 1998;

(b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;

(c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;**]**

(d) an appeal against an assessment to tax which is not a self-assessment;

(e) an appeal against **[**[F387]a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to**]** a claim or election made otherwise than by being included in a return;

(f) an appeal against a decision contained in a **[**[F388]closure notice under paragraph 7(3)**]** of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.

(3) Any question—

(a) of the value of any shares or securities in a company resident in the United Kingdom, other than shares or securities quoted in The Stock Exchange Daily Official List, and

(b) arising in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,

is a question to be determined by the Special Commissioners.

(4) Any question as to the application of any of the following provisions of the principal Act is a question to be determined by the Special Commissioners—

(a) Chapter IA or IB of Part XV (settlements);

(b) Part XVI (administration of estates);

(c) sections 740 and 743(1) (liability in respect of transfer of assets abroad);

(d) section 747(4)(a) (liability in respect of controlled foreign company).

(5) Any question as to the application of—

(a) section 830 of the principal Act, or

(b) section 276 of the 1992 Act,

(liability in relation to territorial sea and designated areas) is a question to be determined by the Special Commissioners.

Textual Amendments

F385 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 7**

F386 S. 46B(2)(a)(aa)(b)(c) substituted for s. 46B(2)(a)-(c) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 27(2)**

F387 Words in s. 46B(2)(e) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 27(3)**

F388 Words in s. 46B(2)(f) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 27(4)**

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46C Jurisdiction of Special Commissioners over certain claims included in returns.

(1) In so far as the question in dispute on an appeal to which this section applies concerns a claim made—

(a) to the Board, or

(b) under any of the provisions of the principal Act listed in subsection (3) below,

the question shall be determined by the Special Commissioners.

(2) This section applies to—

[[F389](a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;

(b) an appeal against an amendment of a return under paragraph 34(2) of Schedule 18 to the Finance Act 1998;

(c) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;

(d) an appeal against an amendment of a partnership return under section 30B(1) of this Act.**]**

(3) The provisions of the principal Act mentioned in subsection (1) above are—

(a) section 121(1) and (2) (management expenses of owner of mineral rights);

(b) sections 459 and 460 (exemption for certain friendly societies);

(c) section 467 (exemption for certain trade unions and employers' associations);

[[F390](d) sections 527 and 536 (reliefs in respect of royalties);**]**

(e) Chapter I of Part XVIII.

Textual Amendments

F385 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 7**

F389 S. 46C(2)(a)-(d) substituted for s. 46C(2)(a)(b) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 28(2)**

F390 S. 46C(3)(d) substituted (with application in accordance with Sch. 24 para. 2(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 24 para. 2(1)**

46D Questions to be determined by Lands Tribunal.

(1) In so far as the question in dispute on an appeal to which this section applies—

(a) is a question of the value of any land or of a lease of land, and

(b) arises in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,

the question shall be determined by the relevant Lands Tribunal.

(2) This section applies to—

[[F391](a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;

(aa) an appeal against an amendment of a return under paragraph 34(2) of Schedule 18 to the Finance Act 1998;

(b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;

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(c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;**]**

(d) an appeal against an assessment to tax which is not a self-assessment;

(e) an appeal against **[**[F392]a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to**]** a claim or election made otherwise than by being included in a return;

(f) an appeal against a decision contained in a **[**[F393]closure notice under paragraph 7(3)**]** of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.

(3) In this section "the relevant Lands Tribunal" means—

(a) in relation to land in England and Wales, the Lands Tribunal;

(b) in relation to land in Scotland, the Lands Tribunal for Scotland;

(c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.**]**

Textual Amendments

F385 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 7**

F391 S. 46D(2)(a)(aa)(b)(c) substituted for s. 46D(2)(a)-(c) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 29(2)**

F392 Words in s. 46D(2)(e) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 29(3)**

F393 Words in s. 46D(2)(f) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 29(4)**

[F385]47 Special jurisdiction relating to tax on chargeable gains.

. . . . . .

Textual Amendments

F385 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 7**

[F394]47A . . . . . .

Textual Amendments

F394 S. 47A added by Development Land Tax Act 1976 (c. 24), Sch. 8 para. 13. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s. 98(6), **Sch.27 Part X**.

[[F395]47B Special jurisdiction relating to Business Expansion Scheme.

If and so far as the question in dispute on any appeal against the refusal of relief under **[**[F396]Chapter III of Part VII of the principal Act**]** (relief for investment in corporate trades), or against an assessment withdrawing any such relief, is a question of the value

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of an interest in land (within the meaning of **[**[F396]Section 294(5) of that Act**]**, it shall be determined—

(a) if the land is in England and Wales, on a reference to the Lands Tribunal;

(b) if the land is in Scotland, on a reference to the Lands Tribunal for Scotland; and

(c) if the land is in Northern Ireland, on a reference to the Lands Tribunal for Northern Ireland.**]**

Textual Amendments

F395 S. 47B inserted by Finance Act 1986 (c. 41), s. 40(3), Sch. 9 para. 22 in relation to shares issued at any time after 18 March 1986.

F396 Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 32.

Proceedings before Commissioners

48 Application to appeals and other proceedings.

(1) In the following provisions of this Part of this Act, unless the context otherwise requires—

"appeal" means any appeal to the General Commissioners or to the Special Commissioners under the Taxes Acts,

"the Commissioners" means the General Commissioners or the Special Commissioners as the case may be.

(2) The following provisions of this Part of this Act shall apply in relation to—

(a) appeals other than appeals against assessments, and

(b) proceedings which under the Taxes Acts are to be heard and determined in the same way as an appeal,

subject [[F397]to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56(9) below].

Textual Amendments

F397 Finance (No.2) Act 1975 (c. 45), **s. 45(4)** in relation to notices issued after 31 July 1975.

Modifications etc. (not altering text)

C176 See Oil Taxation Act 1975 (c. 22), s.1, Sch.2 para.1(1), the Oil Taxation Acts, for modification regarding petroleum revenue tax and supplementary petroleum duty.

C177 S. 48 applied by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits).

C178 Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C179 Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(ii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

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49 Proceedings brought out of time.

(1) An appeal may be brought out of time if on an application for the purpose an inspector or the Board is satisfied that there was a reasonable excuse for not bringing the appeal within the time limited, and that the application was made thereafter without unreasonable delay, and gives consent in writing; and the inspector or the Board, if not satisfied, shall refer the application for determination by the Commissioners .

(2) If there is a right to elect to bring the appeal before the Special Commissioners instead of before the General Commissioners, the Commissioners to whom an application under this section is to be referred shall be the General Commissioners unless the election has been exercised before the application is so referred.

Modifications etc. (not altering text)

C178 Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C179 Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(ii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C180 S. 49 applied (with modifications) (1.4.1999) by The Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027), regs. 1, **9**

C181 S. 49(1) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 49(1) applied by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

50 Procedure.

[F398](1) . . . . . .

[F398](2) . . . . . .

[F398](3) . . . . . .

[F398](4) . . . . . .

[F398](5) . . . . . .

[[F399](6) If, on an appeal, it appears to the majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other [F400]... evidence—

(a) that, [F401]... , the appellant is overcharged by a self-assessment;

(b) that, [F402]... , any amounts contained in a partnership statement are excessive; or

(c) that the appellant is overcharged by an assessment other than a self-assessment,

the assessment or amounts shall be reduced accordingly, but otherwise the assessment or statement shall stand good.

(7) If, on an appeal, it appears to the Commissioners—

(a) that the appellant is undercharged to tax by a self-assessment [F403]... ;

(b) that any amounts contained in a partnership statement [F404]... are insufficient; or

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(c) that the appellant is undercharged by an assessment other than a self-assessment,

the assessment or amounts shall be increased accordingly.**]**

[[F405](7A) If, on appeal, it appears to the Commissioners that a claim or election **[**[F406]which was the subject of a decision contained in a closure notice under section 28A**]** of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.**]**

[[F407](8) Where, on an appeal against an assessment **[**[F408](other than a self-assessment)**]** which—

(a) assesses an amount which is chargeable to tax, and

(b) charges tax on the amount assessed,

it appears to the Commissioners as mentioned in subsection (6) or (7) above, they may, unless the circumstances of the case otherwise require, reduce or, as the case may be, increase only the amount assessed; and where any appeal is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly.**]**

[[F409](9) Where any amounts contained in a partnership statement are reduced under subsection (6) above or increased under subsection (7) above, an officer of the Board shall by notice to each of the relevant partners amend—

[[F410](a) the partner's return under section 8 or 8A of this Act, or**]**

(b) the partner's company tax return,

so as to give effect to the reductions or increases of those amounts.**]**

Textual Amendments

F398 S. 50(1)-(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 6(a), **Sch. 2 Pt. I**

F399 S. 50(6)(7) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 17(1)**; S.I. 1998/3173, art. 2

F400 Word in s. 50(6) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 6(b), **Sch. 2 Pt. I**

F401 Words in s. 50(6)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 30(2)(a), **Sch. 33 Pt. 2(13)**

F402 Words in s. 50(6)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 30(2)(b), **Sch. 33 Pt. 2(13)**

F403 Words in s. 50(7)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 30(3)(a), **Sch. 33 Pt. 2(13)**

F404 Words in s. 50(7)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 30(3)(b), **Sch. 33 Pt. 2(13)**

F405 S. 50(7A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 7**

F406 Words in s. 50(7A) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 30(4)**

F407 Finance (No. 2) Act 1975 (c. 45), **s.67(2)**, in relation to all years except that judgments in any court given in proceedings commenced before 29 April 1975 are not to be affected.

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F408 Words in s. 50(8) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 17(2)**; S.I. 1998/3173, art. 2

F409 S. 50(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 27(4)**; S.I. 1998/3173, art. 2

F410 S. 50(9)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 30(5)**

Modifications etc. (not altering text)

C178 Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C179 Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(ii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C182 S. 50 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C183 S. 50 applied (with modifications) by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits).

C184 S. 50(5) amended (E.W.) (1.1.1992) by S.I. 1991/2684, arts. 2, 4, **Sch.1**

[F411]51 Power of Commissioners to obtain information from appellant.

. . . . . .

Textual Amendments

F411 S. 51 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 7, **Sch. 2 Pt. I**

[F412]52 Evidence.

. . . . . .

Textual Amendments

F412 S. 52 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 7, **Sch. 2 Pt. I**

[[F413]53 Appeals against summary determination of penalties.

(1) An appeal shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland, against the summary determination by the Commissioners of any penalty pursuant to regulations under section 56B of this Act.

(2) On any such appeal the court may either confirm or reverse the determination of the Commissioners or reduce or increase the sum determined.**]**

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Textual Amendments

F413 S. 53 substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 8**

Modifications etc. (not altering text)

C178 Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C179 Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(ii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C185 S. 53 modified (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(5)**

54 Settling of appeals by agreement.

(1) Subject to the provisions of this section, where a person gives notice of appeal and, before the appeal is determined by the Commissioners, the inspector or other proper officer of the Crown and the appellant come to an agreement, whether in writing or otherwise, that the assessment or decision under appeal should be treated as upheld without variation, or as varied in a particular manner or as discharged or cancelled, the like consequences shall ensue for all purposes as would have ensued if, at the time when the agreement was come to, the Commissioners had determined the appeal and had upheld the assessment or decision without variation, had varied it in that manner or had discharged or cancelled it, as the case may be.

(2) Subsection (1) of this section shall not apply where, within thirty days from the date when the agreement was come to, the appellant gives notice in writing to the inspector or other proper officer of the Crown that he desires to repudiate or resile from the agreement.

(3) Where an agreement is not in writing—

(a) the preceeding provisions of this section shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector or other proper officer of the Crown to the appellant or by the appellant to the inspector or other proper officer; and

(b) the references in the said preceding provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.

(4) Where—

(a) a person who has given a notice of appeal notifies the inspector or other proper officer of the Crown, whether orally or in writing, that he desires not to proceed with the appeal; and

(b) thirty days have elapsed since the giving of the notification without the inspector or other proper officer giving to the appellant notice in writing indicating that he is unwilling that the appeal should be treated as withdrawn,

the preceding provisions of this section shall have effect as if, at the date of the appellant's notification, the appellant and the inspector or other proper officer had

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come to an agreement, orally or in writing, as the case may be, that the assessment or decision under appeal should be upheld without variation.

(5) The references in this section to an agreement being come to with an appellant and the giving of notice or notification to or by an appellant include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant in relation to the appeal .

Modifications etc. (not altering text)

C178 Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(ii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C179 Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(ii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C186 S. 54 applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C187 See—Finance Act 1981 (c. 35), s.134, Sch.17 para.18—application of this section to the special tax on banking deposits. Finance Act 1982(c. 39), s.156, Sch.21 para.4(1)—application of s.54 to the tribunal under Finance Act 1970 s.463 in relation to functions transferred by s.156. Finance (No. 2) Act 1987 (c. 51), **s. 84(7)**—nothing in s. 55 applies to appeals against assessments under Finance (No. 2) Act 1987 s. 84. Income and Corporation Taxes Act 1988 (c. 1), **s. 705(7)**—agreement as to operation of s. 703 advance corporation tax taken into account in tax avoidance counteraction notice) requires agreement of all companies concerned.

[F414 55 Recovery of tax not postponed.

[F415(1) This section applies to an appeal to the Commissioners against—

[F416[F417(a) an amendment of a self-assessment—

(i) under section 9C of this Act, or

(ii) under paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998,

(aa) a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act,]

(b) an assessment to tax other than a self-assessment,]

(c) an assessment to income tax made under Schedule 16 to the principal Act (income tax on company payments) other than an assessment charging tax the time for the payment of which is given by paragraph 4(1) or 9 of that Schedule, or

(d) a notice under subsection (1) or (3) of section 753 of that Act where, before the appeal is determined, the appellant is assessed to tax under section 747(4)(a) of that Act by reference to an amount of chargeable profits specified in that notice.]

(2) [F418Except as otherwise provided by the following provisions of this section], the tax charged[F419—

(a) by the amendment or assessment, or

(b) where the appeal is against a conclusion stated by a closure notice, as a result of that conclusion,]

shall be due and payable as if [F420there had been no appeal.]

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(3) If the appellant has grounds for believing that he is overcharged to tax by the **[**[F421]amendment or assessment**][**[F422], or as a result of the conclusion stated in the closure notice,**]**, he may, by notice in writing given to the inspector within thirty days after **[**[F423]the specified date**]**, apply to the Commissioners for a determination of the amount of tax the payment of which should be postponed pending the determination of the appeal .

A notice of application under this subsection shall state the amount in which the appellant believes that he is overcharged to tax and his grounds for that belief.

[F424]**[** (3A) An application under subsection (3) above may be made more than thirty days after **[**[F425]the specified date**]** if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that he is over-charged to tax by the **[**[F421]amendment or assessment**][**[F426], or as a result of the conclusion stated in the closure notice**].]**

(4) If, after any determination of the amount of tax the payment of which should be so postponed, there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount so determined has become excessive or, as the case may be, insufficient, he may, by notice in writing given to the other party at any time before the determination of the appeal, apply to the Commissioners for a further determination of that amount .

A notice of application under this subsection shall state the amount in which the applicant believes that the amount previously determined has become excessive or, as the case may be, insufficient and his grounds for that belief.

(5) An application under subsection (3) or (4) above shall be heard and determined in the same way as the appeal; and where any such application is heard and determined by any Commissioners, that shall not preclude them from hearing and determining the appeal or any application or further application under subsection (4) above.

(6) The amount of tax the payment of which shall be postponed pending the determination of the appeal shall be the amount (if any) in which it appears to the Commissioners, having regard to the representations made and any [F427]... evidence adduced, that there are reasonable grounds for believing that the appellant is overcharged to tax; and—

[F428]**[** (a) in the case of a determination made on an application under subsection (3) above, other than an application made by virtue of subsection (3A) above, the date on which any tax the payment of which is not so postponed is due and payable shall be determined as if the tax were charged by an **[**[F421]amendment or assessment**]** notice of which was issued on the date of that determination and against which there had been no appeal; and

(b) in the case of a determination made on an application under subsection (4) above—

(i) the date on which any tax the payment of which ceases to be so postponed is due and payable shall be determined as if the tax were charged by an **[**[F421]amendment or assessment**]** notice of which was issued on the date of that determination and against which there had been no appeal; and

(ii) any tax overpaid shall be repaid.**]**

[F429]**[** (6A) Where an appeal is brought against an **[**[F421]amendment or assessment**]** to tax under section 747(4)(*a*) of the principal Act as well as against a notice under section 753(1) or (3) of that Act—

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(a) an application under subsection (3) above may relate to matters arising on both appeals and, in determining the amount of tax the payment of which should be postponed, the Commissioners shall consider the matters so arising together, and

(b) if the Commissioners have determined the amount of tax the payment of which should be postponed solely in relation to one of the appeals, the bringing of the other appeal shall be taken to be a change of circumstances falling within subsection (4) above; and

(c) any reference in this section to the determination of the appeal shall be construed as a reference to the determination of the two appeals, but the determination of one before the other shall be taken to be a change of circumstances falling within subsection (4) above.**]**

(7) If the appellant and **[**[F430]an inspector**]** come to an agreement, whether in writing or otherwise, as to the amount of tax the payment of which should be postponed pending the determination of the appeal, the like consequences shall ensue as would have ensued if the Commissioners had made a determination to that effect under subsection (6) above on the date when the agreement was come to, but without prejudice to the making of a further agreement or of a further determination under that subsection.

(8) Where an agreement is not in writing—

(a) subsection (7) above shall not apply unless that fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector to the appellant or by the appellant to the inspector, and

(b) the reference in that subsection to the time when the agreement was come to shall be construed as a reference to the time of the giving of the notice of confirmation.

[F431]**[** On the determination of the appeal—

(9) (a) the date on which any tax payable in accordance with that determination is due and payable shall, so far as it is tax the payment of which had been postponed, or which would not have been charged by the **[**[F421]amendment or assessment**][**[F432], or as a result of the conclusion stated in the closure notice,**]** if there had been no appeal, be determined as if the tax were charged by an **[**[F421]amendment or assessment**]**—

(i) notice of which was issued on the date on which the inspector issues to the appellant a notice of the total amount payable in accordance with the determination, and

(ii) against which there had been no appeal; and

(b) any tax overpaid shall be repaid.**]**

[[F433](10) In subsection (3) above, "inspector" means the inspector or other officer of the Board—

(a) by whom the notice of amendment or assessment was issued, or

(b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, by whom the closure notice was issued.

(10A) In this section "the specified date" means the date of—

(a) the issue of the notice of amendment or assessment, or

(b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, the issue of the closure notice.

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(10B) References in this section to an agreement being come to with an appellant, and to the giving of notice to or by an appellant, include references to an agreement being come to with, and the giving of notice to or by, a person acting on behalf of the appellant in relation to the appeal.**]**

(11) [F434]... the transfer of proceedings under this Act **[**[F435]or under regulations made pursuant to section 46A of this Act**]** from one body of Commissioners to another body of Commissioners shall not affect the validity of a determination under subsection (6) above.**]**

Textual Amendments

F414 S. 55 substituted by Finance (No.2) Act 1975 (c. 45), **s. 45(1)** in relation to appeals against assessments notices of which were issued after31July1975.

F415 S. 55(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 18(1)**; S.I. 1998/3173, art. 2

F416 S. 55(1)(a)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 28**; S.I. 1998/3173, art. 2

F417 S. 55(1)(a)(aa) substituted for s. 55(1)(a) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(2)**

F418 Finance Act 1982 (c. 39), **s.68(1)** in relation to notices of assessment issued after 30 July 1982

F419 Words in s. 55(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(3)**

F420 Finance Act 1989 (c. 26), **s. 156(2)(a)** for tax charged by any assessment notice of which is issued after 30 July 1982

F421 Words in s. 55 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 18(2)**; S.I. 1998/3173, art. 2

F422 Words in s. 55(3) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(4)(a)**

F423 Words in s. 55(3) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(4)(b)**

F424 Finance Act 1982 (c. 39), **s.68(2)(3)** in relation to notices of assessment issued after 30 July 1982

F425 Words in s. 55(3A) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(5)(a)**

F426 Words in s. 55(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(5)(b)**

F427 Word in s. 55(6) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 9(a), **Sch. 2 Pt. I**

F428 Finance Act 1989 (c. 26), **s. 156(2)** in relation to tax charged by any assessment notice of which is issued after 30 July 1982

F429 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 8(2)**.

F430 Finance Act 1990 (c. 29), **s. 104(2)(a)**, (4) where notice of appeal given on or after 26 July 1990

F431 Finance Act 1989 (c. 26), s. 156(2)(c) in relation to tax charged by any assessment notice of which is issued after 30 July 1982

F432 Words in s. 55(9)(a) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(6)**

F433 S. 55(10)-(10B) substituted for s. 55(10) (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(7)**

F434 Repealed by Finance Act 1984 (c. 43), s.128(6), **Sch.23 Part XIII** on and after 1 January 1985; S.I. 1984/1836 (C. 45).

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F435 Words in s. 55(11) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 9(b)**

Modifications etc. (not altering text)

C188 S. 55 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C189 S. 55 modified (27.7.1993) by Finance Act 1993 (c. 34), s. 173, **Sch. 19 para. 7(2)(a)** (repealed (20.7.2005, 6.4.2006) by Finance (No. 2) Act 2005 (c. 22), s. 45(1)(8)(9), Sch. 11 Pt. 2(11))

C190 S. 55 applied (with modifications) by Finance Act 1988 (c. 39), **Sch. 5 paras. 6**, 8(2) (repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1)

C191 S. 55 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 9(6)**

C192 S. 55(3)(4) modified by Income and Corporation Taxes Act 1988 (c. 1), **s. 10(5)**
S. 55(3)(4) restricted by Income and Corporation Taxes Act 1988 (c. 1), **s. 306(8)**

C193 S. 55(3) excluded (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 15 para. 40(7)**

C194 S. 55 modified by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 27 para. 19(3)**

C195 S. 55(4) excluded (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 15 para. 40(7)**

56 Statement of case for opinion of the High Court.

[F436](1) . . . . . .

[F437](2) . . . . . .

(3) **[**[F438]Where a party to an appeal requires the Commissioners to state and sign a case under regulation 20(1) of the General Commissioners Regulations, he**]** shall pay to the clerk to the Commissioners a fee of **[**[F439]£25**]** for and in respect of the same, before he is entitled to have the case stated.

[F440](4) . . . . . .

[F441](5) . . . . . .

(6) The High Court shall hear and determine any question or questions of law **[**[F442]arising on a case stated and transmitted to the High Court under regulation 22 of the General Commissioners Regulations**]**, and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter as to the Court may seem fit.

(7) The High Court may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

(8) An appeal shall lie from the decision of the High Court to the Court of Appeal and thence to the House of Lords:

Provided that—

(a) no appeal shall lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934, and

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(b) this subsection has effect subject to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords).

(9) **[**[F443]Where a party to an appeal against an assessment has required a case to be stated under regulation 20(1) of the General Commissioners Regulations, then notwithstanding that the case**]** has been required to be stated or is pending before the High Court, tax shall be paid in accordance with the determination of the Commissioners who have been required to state the case:

Provided that, if the **[**[F444]amount charged by**]** the assessment is altered by the order or judgment of the High Court, then—

(a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court may allow ; or

[[F445](b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which the inspector [F446]... issues to the other party a notice of the total amount payable in accordance with the order or judgment of that Court**]**.

(10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer, and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.

(11) This section has effect in Northern Ireland subject to section 58 below.

Textual Amendments

F436 S. 56(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 10(a), **Sch. 2 Pt. I**

F437 S. 56(2) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 10(a), **Sch. 2 Pt. I**

F438 Words in s. 56(3) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 10(b)**

F439 Finance Act 1984 s.127*and*Sch.22 para.6*on and after*1*January*1985*by virtue of*S.I. 1984 No. 1836 (C.45).*Previously*
"£1".

F440 S. 56(4) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 10(a), **Sch. 2 Pt. I**

F441 S. 56(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 10(a), **Sch. 2 Pt. I**

F442 Words in s. 56(6) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 10(c)**

F443 Words in s. 56(9) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 10(d)**

F444 Finance Act 1989 s. 156(3)*in relation to tax charged by any assessment notice of which is issued after 30 July 1982. Previously "amount of".*

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F445 Finance (No.2) Act 1975 s.45(3)*in relation to appeals against assessments of which notices were issued after*31*July*1975.

F446 *Words relating to development land tax added by* Development Land Tax Act 1976 Sch.8 para.15. Development Land Tax Act 1976*repealed by*Finance Act 1985 s.98(6)*and*Sch.27 Part X.

Modifications etc. (not altering text)

C196 S. 56 applied (6.4.1990) by The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), **regs. 1**, 9
S. 56 applied (19.4.1991) by The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), regs. 1, **7(4)**

C197 S. 56 applied (28.3.1992) by The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992 (S.I. 1992/511), **reg. 7(4)**

C198 S. 56 applied (6.4.1993) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), **reg. 11(6)** (revoked (6.4.2004) by S.I. 2003/2682, **Sch. 2**)

C199 S. 56: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(iii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C200 S. 56 power to apply and modify conferred (N.I.) (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(iii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C201 S. 56 applied (with modifications) (1.4.1999) by The Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027), regs. 1, **12**

C202 S. 56 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 56 applied by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

[[F447]56AAppeals from the Special Commissioners.

(1) If, in the case of any appeal to the Special Commissioners, the appellant or the inspector or other officer of the Board is dissatisfied in point of law—
   (a) with a decision in principle given under regulation 18 of the Special Commissioners Regulations;
   (b) with the decision finally determining the appeal**[**[F448], other than a decision made in accordance with regulation 23(2)(b) of the Special Commissioners Regulations**]**; or
   (c) with a decision under regulation 19 of those Regulations varying a decision such as is mentioned in paragraph (a) or (b) above or substituting for it a new decision,

   he may appeal against that decision to the High Court.

(2) A party to any appeal in England and Wales who under subsection (1) above has the right to appeal against any decision to the High Court may instead appeal directly to the Court of Appeal if—
   (a) all the parties to the appeal consent;
   (b) the Special Commissioners certify that the decision involves a point of law relating wholly or mainly to the construction of an enactment which was fully argued before them and fully considered by them; and
   (c) the leave of the Court of Appeal has been obtained.

(3) Where a decision in principle or a decision finally determining an appeal is set aside or varied under regulation 19 of the Special Commissioners Regulations, an appeal

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against that decision under subsection (1) or (2) above that has not yet been determined shall be treated as withdrawn at the time the decision is set aside or varied.

(4) The High Court or, as the case may be, the Court of Appeal shall hear and determine any question of law arising on an appeal under subsection (1) or (2) above and may reverse, affirm or vary the decision appealed against, or remit the matter to the Special Commissioners with the Court's opinion on it, or make such other order in relation to the matter as the Court thinks fit.

(5) Subject to subsection (7) below and to Part II of the Administration of Justice Act 1969 (appeal from High Court to House of Lords), an appeal shall lie to the Court of Appeal and thence to the House of Lords from the decision of the High Court on an appeal in England and Wales under subsection (1) above.

(6) Subject to subsection (7) below, an appeal shall lie to the House of Lords from the decision of the Court of Appeal on an appeal under subsection (2) above.

(7) An appeal shall not lie to the House of Lords from the Court of Appeal unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934 .

(8) Where the decision appealed against under subsection (1) or (2) above is a decision on an appeal against an assessment, then notwithstanding that the appeal under that subsection is pending, tax shall be paid in accordance with the determination of the Special Commissioners who made that decision.

(9) If in such a case the amount charged by the assessment is altered by the order or judgment of the High Court or, as the case may be, the Court of Appeal, then—
   (a) if too much tax has been paid the amount overpaid shall be refunded with such interest, if any, as the High Court or, as the case may be, the Court of Appeal may allow; or
   (b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which the inspector issues to the other party a notice of the total amount payable in accordance with the order or judgment of the High Court or, as the case may be, the Court of Appeal.

(10) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer (references in this section to the High Court being construed accordingly); and an appeal shall lie from the decision under this section of the Court of Session, as the Court of Exchequer in Scotland, to the House of Lords.

(11) This section has effect in Northern Ireland subject to section 58 below.**]**

Textual Amendments

F447 S. 56A substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 11**

F448 Words in s. 56A(1)(b) added (with effect in accordance with reg. 1 of the amending S.I.) by The Special Commissioners (Amendment of the Taxes Management Act 1970) Regulations 1999 (S.I. 1999/3294), regs. 1, **3**

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Modifications etc. (not altering text)

C203 S. 56A applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C204 S. 56A applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C205 S. 56A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 51(6)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

C206 S. 56A: power to modify conferred (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(2)(a)(iii)**(b), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C207 S. 56A power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(2)(a)(iii)**(b); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C208 S. 56A applied (with modifications) (1.4.1999) by The Social Security Contributions (Decisions and Appeals) Regulations 1999 (S.I. 1999/1027), regs. 1, **12**

C209 S. 56A applied (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 12(1)**

C210 S. 56A applied by Stamp Act 1891 (c. 39), s. 13A(6) (as substituted (with application in accordance with s. 109(4) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 12 para. 2** (with s. 122))

[F449 56B Regulations about practice and procedure.

(1) The Lord Chancellor may, with the consent of the Lord Advocate, make regulations about the practice and procedure to be followed in connection with appeals.

(2) The regulations may in particular include provision—

(a) enabling the Commissioners to join as a party to an appeal a person who would not otherwise be a party;

(b) for requiring any party to an appeal to provide information and make documents available for inspection by **[**F450 specified persons**]**;

(c) for requiring persons to attend the hearing of an appeal to give evidence and produce documents;

(d) as to evidence generally in relation to appeals;

(e) enabling the Commissioners to review their decisions;

(f) for the imposition of penalties not exceeding an amount specified in the regulations;

(g) for the determination and recovery of penalties (imposed by virtue of paragraph (f) above or any other enactment) and for appeals against penalties.

F451 **[** (2A) In subsection (2)(b) above "specified persons" means such of the following as may be specified in the regulations—

(a) the Commissioners;

(b) any party to the appeal;

(c) officers of the Board.**]**

(3) The regulations may also include provision—

(a) authorising or requiring the Commissioners, in circumstances prescribed in the regulations, to state a case for the opinion of a court;

(b) for an appeal to lie to a court on a question of law arising from a decision of the Commissioners;

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(c) as to the practice and procedure to be followed in connection with cases so stated or such appeals.

(4) The regulations may—

(a) make different provision for different cases or different circumstances, and

(b) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.

(5) Provision made by virtue of any of subsections (1) to (4) above may include provision amending this or any other Act or any instrument made under an Act.

(6) Regulations under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.**]**

Textual Amendments

F449 Ss. 56B-56D inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.4**

F450 Words in s. 56B(2)(b) substituted (3.5.1994) by Finance Act 1994 (c. 9), **s. 254(2)**

F451 S. 56B(2A) inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 254(3)**

Modifications etc. (not altering text)

C211 Ss. 56B-56D applied (16.7.1992) by Inheritance Tax Act 1984 (c. 51), **s. 225A(2)** (which was inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.8**)

C212 S. 56B applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C213 Ss. 56B-56D applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C214 S. 56B extended (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(3)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C215 S. 56B modified (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(3)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

C216 S. 56B: functions transferred (19.5.1999) by The Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678), arts. 1, 2(1), **Sch.**

C217 S. 56B: certain functions made exercisable (30.6.1999) by The Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order 1999 (S.I. 1999/1748), arts. 1, 3, **Sch. 1 para. 4**

C218 Ss. 56B-56D extended (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 11(5)**

C219 Ss. 56B-56D extended by Stamp Act 1891 (c. 39), s. 13A(4) (as substituted (with application in accordance with s. 109(4) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 12 para. 2** (with s. 122))

C220 S. 56B(1) functions transferred (1.7.1999) by The Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750), arts. 1(1), 2, **Sch. 1** (with art. 7)

[F449 56C Power of Special Commissioners to order costs.

(1) Regulations made under section 56B above may include provision for—

(a) the award by the Special Commissioners of the costs of, or incidental to, appeal hearings before them,

(b) the recovery of costs so awarded, and

(c) appeals against such awards.

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(2) Any provision made by virtue of subsection (1)(a) above shall provide that the Special Commissioners shall not award costs against a party to an appeal unless they consider that he has acted wholly unreasonably in connection with the hearing in question.**]**

Textual Amendments

F449 Ss. 56B-56D inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.4**

Modifications etc. (not altering text)

C213 Ss. 56B-56D applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C218 Ss. 56B-56D extended (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 11(5)**

C219 Ss. 56B-56D extended by Stamp Act 1891 (c. 39), s. 13A(4) (as substituted (with application in accordance with s. 109(4) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 12 para. 2** (with s. 122))

C221 Ss. 56B-56D applied (16.7.1992) by Inheritance Tax Act 1984 (c. 51), **s. 225A(2)** (which was inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 8**).

C222 S. 56C applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C223 S. 56C extended (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 13(3)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

C224 S. 56C modified (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), arts. 1(3), **12(3)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

[[F449]56D Power of Special Commissioners to publish reports of decisions.

(1) Regulations made under section 56B above may include provision for the Special Commissioners to publish reports of such of their decisions as they consider appropriate.

(2) Any provision made by virtue of subsection (1) above shall provide that any report published, other than a report of an appeal that was heard in public, shall be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.

(3) No obligation of secrecy to which the Special Commissioners are subject (by virtue of this Act or otherwise) shall prevent their publishing reports of their decisions in accordance with any provision made by virtue of subsection (1) above.**]**

Textual Amendments

F449 Ss. 56B-56D inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para.4**

Modifications etc. (not altering text)

C213 Ss. 56B-56D applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(1)**

C218 Ss. 56B-56D extended (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 11(5)**

C219 Ss. 56B-56D extended by Stamp Act 1891 (c. 39), s. 13A(4) (as substituted (with application in accordance with s. 109(4) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 12 para. 2** (with s. 122))

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C225 Ss. 56B-56D applied (16.7.1992) by Inheritance Tax Act 1984 (c. 51), **s. 225A(2)** (which was inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 76, **Sch. 16 para. 8**).

C226 S. 56D applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

Chargeable gains

57 Regulations about appeals.

(1) The Board may make regulations—

(a) as respects the conduct of appeals against assessments and decisions on claims under the **[**[F452]1992 Act**]**,

(b) entitling persons, in addition to those who would be so entitled apart from the regulations, to appear on such appeals,

(c) regulating the time within which such appeals or claims may be brought or made,

(d) where the market value of an asset on a particular date, or an apportionment or any other matter, may affect the liability to capital gains tax of two or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions,

(e) authorising an inspector or other officer of the Board, notwithstanding the obligation as to secrecy imposed by virtue of this or any other Act, to disclose to a person entitled to appear on such an appeal the market value of an asset as determined by an assessment or decision on a claim, or to disclose to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date, or an apportionment or any other matter, any decision on the matter made by an inspector or other officer of the Board.

[F453](2) . . . . . .

(3) Regulations under this section may contain such supplemental and incidental provisions as appear to the Board to be expedient including in particular—

(a) provisions as to the choice of the Commissioners, whether a body of General Commissioners or the Special Commissioners, to hear the appeal where, in addition to the appellant against an assessment, or the claimant in the case of an appeal against the decision on a claim, and in addition to the inspector or other officer of the Board, some other person is entitled to be a party to the appeal, and

[[F454](b) provisions corresponding to section 563 of the Capital Allowances Act (determination of apportionment affecting tax liability of two or more persons), and**]**

(c) provisions authorising the giving of conditional decisions where, under **[**[F455]section 46B, 46C or 46D**]** of this Act, [F456]. . . questions on an appeal against an assessment or a decision on a claim may go partly to one tribunal and partly to another.

(4) Regulations under this section—

(a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, and

(b) shall have effect notwithstanding anything in this Act.

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Textual Amendments

F452 Words in s. 57(1)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(2)** (with ss. 60, 101(1), 171, 201(3)).

F453 *Repealed, as regards disposals after* 22 *July* 1970, *by* Finance Act 1971 ss.55 *and 69(7) and* Sch.14, Part III, *subject to* Finance Act 1971, s.55 *and* Sch.9.

F454 S. 57(3)(b) substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 2** (with Sch. 3)

F455 Words in s. 57(3)(c) substituted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 8**

F456 Words omitted repealed (for 1979-80 et seq.) by Capital Gains Tax Act 1979 (c. 14), s. 158, **Sch. 8**

Modifications etc. (not altering text)

C227 S. 57(1)(d) modified by Finance Act 1974 (c. 30), s. 47, **Sch.10 para. 5(5)**

[F457]57A . . . . . .

Textual Amendments

F457 S. 57A added by Development Land Tax Act 1976 (c. 24), **Sch. 8 para. 16**. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6), Sch. 27 Pt. X.

[F458]57B . . . . . .

Textual Amendments

F458 S. 57B repealed and superseded (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 76, 82, Sch. 16 paras. 4, 5, **Sch. 18 Pt.IX**

Northern Ireland

58 Proceedings in tax cases in Northern Ireland.

[F459](1) . . . . . .

[[F460](2) A case which is stated by the General Commissioners under regulation 22 of the General Commissioners Regulations in proceedings in Northern Ireland shall be a case for the opinion of the Court of Appeal in Northern Ireland, and the Taxes Acts shall have effect as if section 56 of this Act applied in relation to such proceedings—

(a) with the substitution for references to the High Court of references to the Court of Appeal in Northern Ireland, and

(b) with the omission of subsection (8) of that section,

and the procedure relating to the hearing and determination of the case by the Court of Appeal in Northern Ireland shall be that for the time being in force in Northern Ireland as respects cases stated by a county court in the exercise of its general jurisdiction.**]**

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[F461](2A) . . . . . .

[[F462](2B) The Taxes Acts shall have effect as if section 56A of this Act applied in relation to any appeal to the Special Commissioners constituting proceedings in Northern Ireland—

(a) with the substitution for references to the High Court of references to the Court of Appeal in Northern Ireland, and

(b) with the omission of subsections (2) and (5) to (7).

(2C) An appeal shall lie to the House of Lords in accordance with section 42 of the Judicature (Northern Ireland) Act 1978 from a decision of the Court of Appeal in Northern Ireland on a case stated under regulation 22 of the General Commissioners Regulations or on an appeal under section 56A of this Act.**]**

[[F463](3) For the purposes of this section—

(a) "proceedings in Northern Ireland" means proceedings as respects which the place given by the rules in Schedule 3 to this Act is in Northern Ireland;

(b) proceedings under section 102, 113(5), [F464]... 281(4) 343(10) or 783(9) of the principal Act (or the corresponding enactments repealed by that Act)**[**[F465], paragraph 6 of Schedule 13B to that Act**]**, section 11 of or paragraph 22 of Schedule 7 to the Income and Corporation Taxes Act 1970 or **[**[F466]section 563 of the Capital Allowances Act (determination of apportionment affecting tax liability of two or more persons)**]** shall be proceedings in Northern Ireland if the place given by the rules in Schedule 3 to this Act in relation to each of the parties concerned in the proceedings is in Northern Ireland.

and sections 21 and 22 of the Interpretation Act (Northern Ireland) 1954 shall apply as if references in those provisions to any enactment included a reference to this section.**]**

[F467](4) . . . . . .

Textual Amendments

F459 Repealed by Finance Act 1988 (c. 39), ss. 134(2), 148, Sch. 14 Part IX from 3 April 1989; S.I. 1989/473.

F460 S. 58(2) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 12(a)**

F461 S. 58(2A) omitted (with effect in accordance with reg. 1(1) of the amending S.I.) by virtue of The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 12(b)**

F462 S. 58(2B)(2C) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 12(b)**

F463 Finance Act 1988 (c. 39), **s. 135** from 3 April 1989; S.I. 1989/473 (and see Finance Act 1988 (c. 39), **s. 134**).

F464 Word in s. 58(3)(b) repealed (with effect in accordance with Sch. 20 Pt. 3(4) Note of the amending Act) by Finance Act 1999 (c. 16), **Sch. 20 Pt. 3(4)**

F465 Words in s. 58(3)(b) inserted (with effect in accordance with s. 30(5) of the amending Act) by Finance Act 1999 (c. 16), **s. 30(4)(d)**

F466 Words in s. 58(3)(b) substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 3** (with Sch. 3)

F467 S. 85(4) repealed by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Taxes Management Act 1970 is up to date with all changes known to be in force on or before 21 July 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)*

Modifications etc. (not altering text)

C228 S. 58 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C229 S. 58(2B)(2C) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 11(6)(7)**

C230 *See* Income Tax (Employments) Regs. 1973 (S.I. 1973 No.334) reg. 10(3)(4)—*appeal against coding and* reg. 48(3)—*appeal against assessment under* Sch. E.

[F468]59 Election for county court in Northern Ireland.

. . . . . .

Textual Amendments

F468 S. 59 repealed by Finance Act 1988 (c. 39), ss. 134(2), 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

[[F469]PART VA

PAYMENT OF TAX

Textual Amendments

F469 Pt. 5A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 192** (with s. 198(1)); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C231 Pt. 5A modified (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 39(2)(a)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

[[F470]Income tax and capital gains tax]

Textual Amendments

F470 S. 59A cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 29(1)**; S.I. 1998/3173, art. 2

59A Payments on account of income tax.

(1) **[**[F471]Subject to subsection (9) below,**]** this section applies to any person (the taxpayer) as regards a year of assessment if as regards the immediately preceding year—

(a) he **[**[F472]is assessed**]** to income tax under section 9 of this Act in any amount, and

(b) that amount (the assessed amount) exceeds the amount of any income tax which has been deducted at source, and

(c) the amount of the excess (the relevant amount) is not less than such amount as may be prescribed by regulations made by the Board, and

(d) the proportion which the relevant amount bears to the assessed amount is not less than such proportion as may be so prescribed.

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Changes to legislation: *Taxes Management Act 1970 is up to date with all changes known to be in force on or before 21 July 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)*

(2) Subject to subsection (3) below, the taxpayer shall make two payments on account of his liability to income tax for the year of assessment—

(a) the first on or before the 31st January in that year, and

(b) the second on or before the next following 31st July;

and, subject to **[**[F473]subsections **[**[F474](4) to (4B)**]]** below, each of those payments on account shall be of an amount equal to 50 per cent. of the relevant amount.

(3) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—

(a) his belief that he will not be assessed to income tax for that year, or that the amount in which he will be so assessed will not exceed the amount of income tax deducted at source, and

(b) his grounds for that belief,

each of the payments on account shall not be, and shall be deemed never to have been, required to be made.

(4) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—

(a) his belief that the amount in which he will be assessed to income tax for that year will exceed the amount of income tax deducted at source by a stated amount which is less than the relevant amount, and

(b) his grounds for that belief,

the amount of each of the payments on account required to be made shall be, and shall be deemed always to have been, equal to 50 per cent. of the stated amount.

[F475](4A) **[** If as regards the year immediately preceding the year of assessment—

(a) the taxpayer is assessed to income tax under section 9 of this Act after the date on or before which either payment on account is required to be made, or

(b) his assessment to income tax under that section is amended after that date,

then, subject to subsections (3) and (4) above **[**[F476]and subsection (4B) below**]** and to any subsequent application of this subsection, the amount of the payment on account shall be, and shall be deemed always to have been, equal to 50 per cent. of the relevant amount as determined on the basis of the assessment or, as the case may be, the assessment as amended.**]**

[F477](4B) **[** If as regards the year immediately preceding the year of assessment the taxpayer is assessed to income tax under section 29 of this Act in any amount, then, subject to subsections (3) and (4) above and to any subsequent application of this subsection, the amount of each payment on account shall be, and shall be deemed always to have been, the total of—

(a) the amount which, immediately before the making of the assessment under section 29, is the amount of that payment, and

(b) an amount equal to 50 per cent. of the amount in which he is assessed under that assessment;

and if that assessment is varied, the amount in which he is assessed under it shall be taken for the purposes of paragraph (b) above to be the amount of the assessment as varied.**]**

(5) Where the taxpayer makes a claim under subsection (3) or (4) above **[**[F478]or subsection (4A) **[**[F479]or (4B)**]** above applies**]**, there shall be made all such adjustments, whether by the repayment of amounts paid on account**[**[F480], by the making of payments

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or further payments on account**]** or otherwise, as may be required to give effect to the provisions of that subsection.

(6) Where the taxpayer fraudulently or negligently makes any incorrect statement in connection with a claim under subsection (3) or (4) above, he shall be liable to a penalty not exceeding the difference between—

(a) the amount which would have been payable on account if he had made a correct statement, and

(b) the amount of the payment on account (if any) made by him.

(7) The provisions of the Income Tax Acts as to the recovery of income tax shall apply to an amount falling to be paid on account of tax in the same manner as they apply to an amount of tax.

[[F481](8) In this section, in relation to a year of assessment, any reference to the amount of any income tax deducted at source is a reference to the amount by which the aggregate of the following, namely—

(a) any income tax deducted or treated as deducted from any income, or treated as paid on any income, in respect of the year, and

(b) any amounts which, in respect of the year, are to be deducted at source under section 203 of the principal Act in subsequent years, or are tax credits to which section 231 of that Act applies,

exceeds the aggregate of any amounts which, in the year, are deducted at source under the said section 203 in respect of previous years.

(9) If, at any time before the 31st January next following a year of assessment, an officer of the Board so directs—

(a) this section shall not apply, and shall be deemed never to have applied, as regards that year to any person specified in the direction; and

(b) there shall be made all such adjustments, whether by the repayment of amounts paid on account or otherwise, as may be required to give effect to the direction.**]**

[[F482](10) Regulations under section 203 of the principal Act (PAYE) may provide that, for the purpose of determining the amount of any such excess as is mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under that section.**]]**

Textual Amendments

F471 Words in s. 59A(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(1)(a)**

F472 Words in s. 59A(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(1)(b)**

F473 Words in s. 59A(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(2)**

F474 Words in s. 59A(2) substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 2(2)**

F475 S. 59A(4A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(3)**

F476 Words in s. 59A(4A) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 2(3)**

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F477 S. 59A(4B) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 2(4)**

F478 Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(4)(a)**

F479 Words in s. 59A(5) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 2(5)**

F480 Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(4)(b)**

F481 S. 59A(8)(9) substituted for s. 59A(8) (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 108(5)**

F482 S. 59A(10) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 126(1)**

Modifications etc. (not altering text)

C232 S. 59A modified (as respects the year 1996-97) by Finance Act 1995 (c. 4), **Sch. 21 para. 2**

C233 S. 59A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Taxation of Income from Land (Non-residents) Regulations 1995 (S.I. 1995/2902), regs. 1(1), 20, 21

[F483 59B Payment of income tax and capital gains tax.

(1) Subject to subsection (2) below, the difference between—

(a) the amount of income tax and capital gains tax contained in a person's self-assessment under section 9 of this Act for any year of assessment, and

(b) the aggregate of any payments on account made by him in respect of that year (whether under section 59A of this Act or otherwise) and any income tax which in respect of that year has been deducted at source,

shall be payable by him or (as the case may be) repayable to him as mentioned in subsection (3) or (4) below **[**F484 but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1), 547(5) or 599A(5) of the principal Act**]**.

(2) The following, namely—

(a) any amount which, in the year of assessment, is deducted at source under section 203 of the principal Act in respect of a previous year, and

(b) any amount which, in respect of the year of assessment, is to be deducted at source under that section in a subsequent year, or is a tax credit to which section 231 of that Act applies,

shall be respectively deducted from and added to the aggregate mentioned in subsection (1)(b) above.

(3) In a case where the person—

(a) gave the notice required by section 7 of this Act within six months from the end of the year of assessment, but

(b) was not given notice under section 8 or 8A of this Act until after the 31st October next following that year,

the difference shall be payable or repayable at the end of the period of three months beginning with the day on which the notice under section 8 or 8A was given.

(4) In any other case, the difference shall be payable or repayable on or before the 31st January next following the year of assessment.

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[F485(4A) Where in the case of a repayment the return on the basis of which the person's self-assessment was made under section 9 of this Act is enquired into by an officer of the Board—

(a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section **[**F486 28A(1)**]** of this Act, **[**F487 the enquiry is**]** completed; but

(b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.**]**

[F488 (5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—

(a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or

(b) section 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner's return to give effect to amendment or correction of partnership return),

is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.**]**

[F489 (5A) Where a determination under section 28C of this Act which has effect as a person's self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.**]**

(6) Any amount of income tax or capital gains tax which is payable by virtue of an assessment made **[**F490 otherwise than under section 9 of this Act shall, unless otherwise provided,**]** be payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.

(7) In this section any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.

[F491 (8) Regulations under section 203 of the principal Act (PAYE) may provide that, for the purpose of determining the amount of the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under that section.**]]**

Textual Amendments

F483 S. 59B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 193** (with s. 198(3)); S.I. 1998/3173, art. 2

F484 Words in s. 59B(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 122(2)**

F485 S. 59B(4A) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 127**

F486 Word in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 14(2)(a)**

F487 Words in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 14(2)(b)**

F488 S. 59B(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 14(3)**

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F489 S. 59B(5A) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 125(4)**

F490 Words in s. 59B(6) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(6)**

F491 S. 59B(8) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 126(2)**

Modifications etc. (not altering text)

C234 S. 59B modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 21 para. 3(3)**

C235 S. 59B applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **21**

C236 S. 59B applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, 21

[F492 59C Surcharges on unpaid income tax and capital gains tax.

(1) This section applies in relation to any income tax or capital gains tax which has become payable by a person (the taxpayer) in accordance with section 55 or 59B of this Act.

(2) Where any of the tax remains unpaid on the day following the expiry of 28 days from the due date, the taxpayer shall be liable to a surcharge equal to 5 per cent. of the unpaid tax.

(3) Where any of the tax remains unpaid on the day following the expiry of 6 months from the due date, the taxpayer shall be liable to a further surcharge equal to 5 per cent. of the unpaid tax.

(4) Where the taxpayer has incurred a penalty under section 7, 93(5)**[**F493, 95 or 95A**]** of this Act, no part of the tax by reference to which that penalty was determined shall be regarded as unpaid for the purposes of subsection (2) or (3) above.

(5) An officer of the Board may impose a surcharge under subsection (2) or (3) above; and notice of the imposition of such a surcharge—

(a) shall be served on the taxpayer, and

(b) shall state the day on which it is issued and the time within which an appeal against the imposition of the surcharge may be brought.

(6) A surcharge imposed under subsection (2) or (3) above shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the end of the period of 30 days beginning with the day on which the surcharge is imposed until payment.

(7) An appeal may be brought against the imposition of a surcharge under subsection (2) or (3) above within the period of 30 days beginning with the date on which the surcharge is imposed.

(8) Subject to subsection (9) below, the provisions of this Act relating to appeals shall have effect in relation to an appeal under subsection (7) above as they have effect in relation to an appeal against an assessment to tax.

(9) On an appeal under subsection (7) above section 50(6) to (8) of this Act shall not apply but the Commissioners may—

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(a) if it appears to them that, throughout the period of default, the taxpayer had a reasonable excuse for not paying the tax, set aside the imposition of the surcharge; or

(b) if it does not so appear to them, confirm the imposition of the surcharge.

(10) Inability to pay the tax shall not be regarded as a reasonable excuse for the purposes of subsection (9) above.

(11) The Board may in their discretion—

(a) mitigate any surcharge under subsection (2) or (3) above, or

(b) stay or compound any proceedings for the recovery of any such surcharge,

and may also, after judgment, further mitigate or entirely remit the surcharge.

(12) In this section—

"the due date", in relation to any tax, means the date on which the tax becomes due and payable;

"the period of default", in relation to any tax which remained unpaid after the due date, means the period beginning with that date and ending with the day before that on which the tax was paid.**]**

Textual Amendments

F492 S. 59C inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **s. 194**; S.I. 1998/3173, art. 2

F493 Words in s. 59C(4) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 109(1)**

Modifications etc. (not altering text)

C237 S. 59C extended (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 109(2)**

C238 S. 59C applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **22**

C239 S. 59C applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **22**

[F494 Corporation tax

Textual Amendments

F494 Ss. 59D, 59DA and cross-heading substituted for s. 59D (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 29(2)**; S.I. 1998/3173, art. 2

59D General rule as to when corporation tax is due and payable.

(1) Corporation tax for an accounting period is due and payable on the day following the expiry of nine months from the end of that period.

(2) If the tax payable is then exceeded by the total of any relevant amounts previously paid (as stated in the relevant company tax return), the excess shall be repaid.

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(3) The tax payable means the amount computed in accordance with paragraph 8 of Schedule 18 to the Finance Act 1998.

(4) Relevant amounts previously paid means any of the following, so far as relating to the accounting period in question—

(a) any amount of corporation tax paid by the company and not repaid;

(b) any corporation tax refund surrendered to the company by another group company;

(c) any amount by which the sums available for set off under Step 4 of the calculation in paragraph 8 of Schedule 18 to the Finance Act 1998 (amounts set off against overall tax liability) exceeds the amount against which they may be set off under that provision;

(d) any amount treated as corporation tax paid in respect of profits of the company under section 559 of the principal Act (deductions from payments to sub-contractors).

(5) This section has effect subject to section 59E.

59DA Claim for repayment in advance of liability being established.

(1) This section applies where a company has paid an amount of corporation tax for an accounting period and the circumstances of the company change, so that the company has grounds for believing that the amount paid exceeds its probable tax liability although that liability has not been finally established.

(2) The company may, by notice given to an officer of the Board, claim repayment of the excess.

No such claim may be made before the date which under section 826 of the principal Act (interest on overpaid tax), subject to regulations under section 826A of that Act, is the material date in relation to that tax.

(3) The notice must state—

(a) the amount which the company considers should be repaid, and

(b) its grounds for believing that the amount paid exceeds its probable tax liability.

(4) If the company has appealed against an amendment of an assessment, or an assessment, relating to the tax liability in question, and the appeal has not been finally determined, it may apply to the Commissioners to whom the appeal stands referred for a determination of the amount which should be repaid to the company pending determination of the liability.

(5) Any claim under subsection (2) or application under subsection (4) shall be heard and determined in the same way as an appeal.

(6) If the company makes an application under section 55(3) or (4) (application to postpone payment pending determination of appeal), that application may be combined with an application under subsection (4) above.

(7) If a company makes a claim or application under this section before it has delivered a company tax return for the period in question, any deductions under section 559 of the principal Act (deductions from payments to certain subcontractors) shall be disregarded in considering whether the amount paid by the company exceeds its probable tax liability.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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(8) This section has effect subject to section 59E.**]**

[[F495]59E Further provision as to when corporation tax is due and payable.

(1) The Treasury may by regulations make provision, in relation to companies of such descriptions as may be prescribed, for or in connection with treating amounts of corporation tax for an accounting period as becoming due and payable on dates which fall on or before the date on which corporation tax for that period would become due and payable apart from this section.

(2) Without prejudice to the generality of subsection (1) above, regulations under this section may make provision—
- (a) for or in connection with the determination of amounts of corporation tax which are treated as becoming due and payable under the regulations;
- (b) for or in connection with the determination of the dates on which amounts of corporation tax are treated as becoming due and payable under the regulations;
- (c) for or in connection with the making of payments to the Board in respect of amounts of corporation tax which are treated as becoming due and payable under the regulations;
- (d) for or in connection with the determination of the amount of any such payments as are mentioned in paragraph (c) above;
- (e) for or in connection with the determination of the dates on which any such payments as are mentioned in paragraph (c) above become due and payable;
- (f) for or in connection with any assumptions which are to be made for any purposes of the regulations;
- (g) for or in connection with the payment to the Board of interest on amounts of corporation tax which are treated as becoming due and payable under the regulations;
- (h) for or in connection with the repayment of amounts paid under the regulations;
- (i) for or in connection with the payment of interest by the Board on amounts paid or repaid under the regulations;
- (j) with respect to the furnishing of information to the Board;
- (k) with respect to the keeping, production or inspection of any books, documents or other records;
- (l) for or in connection with the imposition of such requirements as the Treasury think necessary or expedient for any purposes of the regulations;
- (m) for or in connection with appeals in relation to questions arising under the regulations.

(3) Regulations under this section may make provision—
- (a) for amounts of corporation tax for an accounting period to be treated as becoming due and payable on dates which fall within the accounting period;
- (b) for payments in respect of any such amounts of corporation tax for an accounting period as are mentioned in paragraph (a) above to become due and payable on dates which fall within the accounting period.

(4) Where interest is charged by virtue of regulations under this section on any amounts of corporation tax for an accounting period which are treated as becoming due and payable under the regulations, the company shall, in such circumstances as may be prescribed, be liable to a penalty not exceeding twice the amount of that interest.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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(5) Regulations under this section—

(a) may make such modifications of any provisions of the Taxes Acts, or

(b) may apply such provisions of the Taxes Acts,

as the Treasury think necessary or expedient for or in connection with giving effect to the provisions of this section.

(6) Regulations under this section which apply any provisions of the Taxes Acts may apply those provisions either without modifications or with such modifications as the Treasury think necessary or expedient for or in connection with giving effect to the provisions of this section.

(7) Regulations under this section—

(a) may make different provision for different purposes, cases or circumstances;

(b) may make different provision in relation to companies or accounting periods of different descriptions;

(c) may make such supplementary, incidental, consequential or transitional provision as appears to the Treasury to be necessary or expedient.

(8) Subject to subsection (9) below, regulations under this section may make provision in relation to accounting periods beginning before (as well as accounting periods beginning on or after) the date on which the regulations are made.

(9) Regulations under this section may not make provision in relation to accounting periods ending before the day appointed under section 199 of the Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (corporation tax self-assessment).

(10) In this section—

"modifications" includes amendments, additions and omissions;

"prescribed" means prescribed by regulations made under this section.

(11) Any reference in this section to corporation tax includes a reference—

(a) to any amount due from a company under section 419 of the principal Act (loans to participators etc) as if it were an amount of corporation tax chargeable on the company;

(b) to any sum chargeable on a company under section 747(4)(a) of the principal Act (controlled foreign companies) as if it were an amount of corporation tax.**]**

Textual Amendments

F495 S. 59E inserted (31.7.1998) by Finance Act 1998 (c. 36), **s. 30(1)**

Modifications etc. (not altering text)

C240 S. 59E restricted by Income and Corporation Taxes Act 1988 (c. 1), s. 826(7E) (as inserted (with effect in accordance with Sch. 4 para. 5(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 5(4)**; S.I. 1998/3173, art. 2)

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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VALID FROM 11/07/2019

[F496 59FBCT payment plans for tax on certain transactions with EEA residents

Schedule 3ZC makes provision enabling a company that is liable to pay corporation tax arising in connection with certain transactions to defer payment of the tax by entering into a CT payment plan.**]**

Textual Amendments

F496 S. 59FB inserted (retrospective and with effect in accordance with Sch. 7 para. 4(1)(a) of the amending Act) by Finance Act 2020 (c. 14), **Sch. 7 para. 1**

PART VI

COLLECTION AND RECOVERY

Modifications etc. (not altering text)

C241 Pt. 6 applied by The Income Tax (Entertainers and Sportsmen) Regulations 1987 (S.I. 1987/530), **reg. 11(3)**

C242 Pt. 6 applied (with modifications) by The Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. 1993/743), **reg. 14(2)** (revoked (6.4.2007) by S.I. 2005/2045, Sch. 2)

C243 Pt. 6 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 39(2)(a)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

C244 Pt. 6: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 17(a)**

C245 Pt. 6 applied (with modifications) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg. 49(7) (as amended (19.8.1999) by The Income Tax (Employments) (Amendment No. 3) Regulations 1999 (S.I. 1999/2155), regs. 1(1), **7**)

C246 Pt. VI applied (5.10.1999) by Tax Credits Act 1999 (c. 10), s. 20(2), Sch. 4 paras. 2(3), 4(3)

C247 Pt. 6 applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **23**, **45(4)**

C248 Pt. 6 applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **23**, **45(4)**

C249 Pt. VI applied (with modifications) (6.4.2000) by The Tax Credits (Payment by Employers) Regulations 1999 (S.I. 1999/3219), regs. 1, **12(5)**

60 Issue of demand notes and receipts.

(1) Every collector shall, when the tax becomes due and payable, make demand of the respective sums given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.

(2) On payment of the tax, the collector shall if so requested give a receipt.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Modifications etc. (not altering text)

C250 S. 60 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C251 S. 60 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

C252 S. 60(1)(2) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

Distraint and poinding

61 Distraint by collectors.

(1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector, **[**[F497]the collector may distrain upon the goods and chattels of the person charged (in this section referred to as "the person in default".**]**

(2) For the purpose of levying any such distress, **[**[F498]a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to**]** break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

(3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.

(4) A distress levied by the collector shall be kept for five days, at the costs and charges of a person **[**[F499]in default**]**.

(5) If the person **[**[F500]in default**]** does not pay the sum due, together with the costs and charges [F501]. . . , the distress shall be appraised by **[**[F502]one or more independent persons appointed by the collector**]**, and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

[F503]. . . Any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

[[F504](6) The Treasury may by regulations make provision with respect to—

(a) the fees chargeable on or in connection with the levying of distress, and

(b) the costs and charges recoverable where distress has been levied;

and any such regulations shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.**]**

Textual Amendments

F497 Words in s. 61(1) substituted (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(2)(7)**; S.I. 1994/87, **art. 2**

F498 Words in s. 61(2) substituted (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(3)(7)**; S.I. 1994/87, **art. 2**

F499 Words in s. 61(4) substituted (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(4)(7)**; S.I. 1994/87, **art. 2**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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F500 Words in s. 61(5) substituted (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(5)(a)(7)**; S.I. 1994/87, **art. 2**

F501 Words in s. 61(5) omitted (1.2.1994) by virtue of Finance Act 1989 (c. 26), **s. 152(5)(b)(7)**; S.I. 1994/87, **art. 2**

F502 Words in s. 61(5) substituted (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(5)(c)(7)**; S.I. 1994/87, **art. 2**

F503 Words in s. 61(5) omitted (1.2.1994) by virtue of Finance Act 1989 (c. 26), **s. 152(5)(d)(7)**; S.I. 1994/87, **art. 2**

F504 S. 61(6) added (1.2.1994) by Finance Act 1989 (c. 26), **s. 152(6)(7)**; S.I. 1994/87, **art. 2**

Modifications etc. (not altering text)

C253 S. 61 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C254 S. 61 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C255 S. 61 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

62 Priority of claim for tax.

(1) **[**[F505]If at any time at which any goods or chattels belonging to any person (in this section referred to as "the person in default") are**]** liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, **[**[F505]the person in default is in arrears in respect of any such claims as are referred to in subsection (1A) below, the goods or chattels may not be so taken unless on demand made by the collector**]** the person at whose suit the execution or seizure is made, or to whom the assignment was made, pays or causes to be paid to the collector, before the sale or removal of the goods or chattels, all **[**[F505]such sums as have fallen due at or before the date of seizure**]**.

[[F506](1A) The sums referred to in subsection (1) above are—

(a) sums due from the person in default on account of deductions of income tax from emoluments paid during the period of twelve months next before the date of seizure, being deductions which the person in default was liable to make under section 203 of the principal Act (pay as you earn) less the amount of the repayments of income tax which he was liable to make during that period; and

(b) sums due from the person in default in respect of deductions required to be made by him for that period under section 559 of the principal Act (sub-contractors in the construction industry).**]**

(2) **[**[F507]If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the collector may**]** distrain the goods and chattels notwithstanding the seizure or assignment, and **[**[F507]may proceed**]** to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of **[**[F507]those sums**]**, and the reasonable costs and charges attending such distress and sale, and every collector so doing shall be indemnified by virtue of this Act.

[F508](3) . . . . . .

Textual Amendments

F505 Words in s. 62(1) substituted by Finance Act 1989 (c. 26), **s. 153(2)**.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Taxes Management Act 1970 is up to date with all changes known to be in force on or before 21 July 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)*

F506 S. 62(1A) inserted by Finance Act 1989 (c. 26), **s. 153(3)**.
F507 Words in s. 62(2) substituted by Finance Act 1989 (c. 26), **s. 153(4)**.
F508 A development land tax provision added by Development Land Tax Act 1976 (c. 24) Sch.8 para.17. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

[[F509]63 Recovery of tax in Scotland

(1) Subject to subsection (3) below, in Scotland, where any tax is due and has not been paid, the sheriff, on an application by the collector accompanied by a certificate by the collector—

(a) stating that none of the persons specified in the application has paid the tax due by him;

(b) stating that the collector has demanded payment under section 60 of this Act from each such person of the amount due by him;

(c) stating that 14 days have elapsed since the date of such demand without payment of the said amount; and

(d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by way of the diligences mentioned in subsection (2) below, of the amount remaining due and unpaid.

(2) The diligences referred to in subsection (1) above are—

(a) a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;

(b) an earnings arrestment;

(c) an arrestment and auction of furthcoming or sale.

(3) Paragraph (*c*) of subsection (1) above shall not apply to an application under that subsection [[F510]insofar as it relates to sums due in respect of—

(a) deductions of income tax which any person specified in the application was liable to make under section 203 of the principal Act (pay as you earn); or

(b) deductions required to be made under section 559 of the principal Act (sub-contractors in the construction industry) by any person specified in the application.]

[F511](4) In this section references to amounts of tax due and references to sums due in respect of deductions include references to amounts which are deemed to be—

(a) amounts of tax which the person is liable to pay by virtue of the Income Tax (Employments) Regulations 1973; or

(b) amounts which the person is liable to pay by virtue of the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975.]**]**

Subordinate Legislation Made

P1 S. 63(1): s. 63(1) power exercised by S.I.1991/1920

Textual Amendments

F509 Ss 63, 63A substituted for s. 63 (30.11.1988) by Debtors (Scotland) Act 1987 (c. 18), s. 74(1), Sch. 4 para. 2; S.I. 1988/1818 (C. 66).
F510 Finance Act 1989 (c. 26), **s. 154(2)**.
F511 Finance Act 1989 (c. 26), **s. 154(3)**.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Modifications etc. (not altering text)

C256 S. 63 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C257 S. 63 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

[F509 63A Sheriff officer's fees and outlays.

(1) Subject to subsection (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of poinding and sale), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

(2) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the collector for, sums paid to him by the debtor in respect of the amount owing.**]**

Textual Amendments

F509 Ss 63, 63A substituted for s. 63 (30.11.1988) by Debtors (Scotland) Act 1987 (c. 18), s. 74(1), Sch. 4 para. 2; S.I. 1988/1818 (C. 66).

Modifications etc. (not altering text)

C258 S. 63A applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C259 S. 63A applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

64 Priority of claim for tax in Scotland.

(1) **[**F512If at any time at which any movable goods and effects belonging to any person (in this section referred to as "the person in default") are**]** liable to be taken by virtue of any poinding, sequestration for rent, or diligence whatever, or by any assignation, **[**F513the person in default is in arrears in respect of any such sums as are referred to in subsection (1A) below, the goods and effects may not be so taken unless on demand made by the collector**]** the person proceeding to take the said goods and effects pays **[**F513such sums as have fallen due at or before the date of poinding or, as the case may be, other diligence or assignation**]**.

[F514(1A) The sums referred to in subsection (1) above are—

(a) sums due from the person in default on account of deductions of income tax from emoluments paid during the period of twelve months next before the date of poinding, being deductions which the person in default was liable to make under section 203 of the principal Act (pay as you earn) less the amount of the repayments of income tax which he was liable to make during that period; and

(b) sums due from the person in default in respect of deductions required to be made by him for that period under section 559 of the principal Act (sub-contractors in the construction industry).**]**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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(2) **[**[F515]If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the sums shall**]**, notwithstanding any **[**[F515]proceedings**]** for the purpose of taking the said moveable goods and effects, be recoverable by poinding and selling the said moveable goods and effects under warrant obtained in conformity with the provisions contained in section 63 above.

[F516](3) . . . . . .

Textual Amendments

F512 Finance Act 1989 (c. 26), s. 155(2)(a).

F513 Words in s. 64(1) substituted by Finance Act 1989 (c. 26), **s. 155(2)(b)**(c).

F514 Finance Act 1989 (c. 26), s. 155(3)

F515 Words in s. 64(2) substituted by Finance Act 1989 (c. 26), **s. 155(4)(a)**(b).

F516 *A development land tax provision added by*Development Land Tax Act 1976 (c. 24) Sch.8 para.18. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

Court proceedings

65 Magistrates' courts.

(1) **[**[F517]Any amount due and payable by way of income tax, capital gains tax or corporation tax which does not exceed £2,000**]** shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.

(2) All or any of the sums due in respect of tax from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due under one assessment, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.

(3) Proceedings under this section [F518]... may be brought in England and Wales at any time within one year from the time when the matter complained of arose.

(4) It is hereby declared that in subsection (1) above the expression "recoverable summarily as a civil debt" in respect of proceedings in Northern Ireland means recoverable **[**[F519]in proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981**]**.

[[F520](5) The Treasury may by order made by statutory instrument increase the **[**[F521]sum**]** specified in sub-section (1) above; and any such statutory instrument shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.**]**

Subordinate Legislation Made

P2 S. 65: power exercised (11.9.1989) by S.I. 1989/1300.

P3 S. 65(5): power exercised (16.7.1991) by S.I.1991/1625.

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F517 Words in s. 65(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 30(2)**; S.I. 1998/3173, art. 2

F518 Words in s. 65(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 30(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F519 Finance Act 1984 (c. 43), **s. 57(1)**.

F520 Finance Act 1984 (c. 43), **s.57(1)(c)**.

F521 Word in s. 65(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 30(4)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C260 S. 65 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

66 County courts.

(1) **[**[F522]Tax due and payable [F523]... may, in England and Wales, and in Northern Ireland where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980,**]** without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings in a county court commenced in the name of a collector.

[[F524](2) An officer of the Board who is authorised by the Board to do so may address the court in any proceedings under this section in a county court in England and Wales.**]**

[F525](2A) . . . . . .

[[F526](3) In this section as it applies in Northern Ireland the expression "county court" shall mean a county court held for a division under the County Courts (Northern Ireland) Order 1980.**]**

(4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts **[**[F527](Northern Ireland) Order 1980**]** (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

Textual Amendments

F522 Words in s. 66(1) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F523 Words in s. 66(1) repealed (11.5.2001) by Finance Act 2001 (c. 9), s. 89(1), **Sch. 33 Pt. 2(14)** Note 1 (with s. 89(1))

F524 S. 66(2) substituted by Finance Act 1984 (c. 43), **s.57(2)**.

F525 S. 66(2A) repealed by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F526 S. 66(3) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F527 S.I. 1980/397 (N.I.3), art 68(2), **Sch. 1 Part II** with effect from 19 April 1980.

Modifications etc. (not altering text)

C261 S. 66 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 66 applied by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits)

C262 S. 66 extended by S.I. 1991/724, **art. 2(1)(f)**

Status: *Point in time view as at 11/05/2001. This version of this Act contains provisions that are not valid for this point in time.*
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C263 Ss. 66-68 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C264 S. 66 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

67 Inferior courts in Scotland.

(1) In Scotland, **[**[F528]tax due and payable [F529]...**]** may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings commenced in the name of a collector in the sheriff court [F530]... .

[[F531](1A) An officer of the Board who is authorised by the Board to do so may address the court in any proceedings under this section.**]**

(2) Sections 65 and 66 above shall not apply in Scotland.

Textual Amendments

F528 Words in s. 67(1) substituted (with application in accordance with s. 156(4) of the amending Act) by Finance Act 1995 (c. 4), **s. 156(2)**

F529 Words in s. 67(1) repealed (11.5.2001) by Finance Act 2001 (c. 9), s. 89(1), **Sch. 33 Pt. 2(14)** Note 1 (with s. 89(1))

F530 Sheriff's small debt court abolished from 1 September 1976 by Sheriff Courts (Scotland) Act 1971 (c.58), **s.35(2)**. Words omitted repealed by Finance Act 1976 (c. 40), s.58(1), **Sch.15 Part III** from that date..

F531 S. 67(1A) inserted (with application in accordance with s. 156(4) of the amending Act) by Finance Act 1995 (c. 4), **s. 156(3)**

Modifications etc. (not altering text)

C263 Ss. 66-68 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C265 S. 67 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

68 High Court, etc.

(1) Any tax may be sued for and recovered from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the other means specially provided by this Act for levying the tax.

(2) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer .

Modifications etc. (not altering text)

C263 Ss. 66-68 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C266 S. 68 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

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S. 68 applied by Finance Act 1981 (c. 35), s.134, Sch.17 para.18 (special tax on banking deposits).

C267 S. 68 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

Supplemental

[F532 69 Recovery of penalty, surcharge or interest

(1) This section applies to—

(a) penalties imposed under Part 2, 5A or 10 of this Act or Schedule 18 to the Finance Act 1998;

(b) surcharges imposed under Part 5A of this Act; and

(c) interest charged under any provision of this Act (or recoverable as if it were interest so charged).

(2) An amount by way of penalty, surcharge or interest to which this section applies shall be treated for the purposes of the following provisions as if it were an amount of tax.

(3) Those provisions are—

(a) sections 61, 63 and 65 to 68 of this Act;

(b) section 35(2)(g)(i) of the Crown Proceedings Act 1947 (rules of court: restriction of set-off or counterclaim where proceedings, or set-off or counterclaim, relate to tax) and any rules of court imposing any such restriction;

(c) section 35(2)(b) of that Act as set out in section 50 of that Act (which imposes corresponding restrictions in Scotland).**]**

Textual Amendments

F532 S. 69 substituted (11.5.2001) by Finance Act 2001 (c. 9), **s. 89(2)** (with s. 89(2))

Modifications etc. (not altering text)

C268 S. 69 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C269 S. 69 applied (with modifications) by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits).

C270 S. 69 modified by Finance Act 1989 (c. 26), **s. 157(5)**

C271 S. 69 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C272 S. 69 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **52**

C273 S. 69 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **52**

70 Evidence.

(1) Where tax is in arrear, a certificate of the inspector or any other officer of the Board that tax has been charged and is due, together with a certificate of the collector that payment of the tax has not been made to him, or, to the best of his knowledge and

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belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown; and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate until the contrary is proved.

(2) A certificate of a collector

[[F533](a) that a penalty is payable under Part II, VA or X of this Act **[**[F534]or under Schedule 18 to the Finance Act 1998**]**, that a surcharge is payable under Part VA of this Act or that interest is **[**[F535]payable under any provision of this Act or the principal Act**]**, and

(b) that payment of the penalty, surcharge or interest has not been made to him or, to the best of his knowledge and belief, to any other collector or to any person acting on his behalf or on behalf of another collector,**]**

shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown, and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.

[[F536](3) **[**[F537]A certificate of the inspector or any other officer of the Board that it has been determined that tax carries interest under section 88 of this Act, together with a certificate of the collector that payment of the interest has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence—

(a) that interest is chargeable on the tax from the date when for the purposes of section 88 of this Act the tax ought to have been paid, and

(b) that the sum mentioned in the certificate is unpaid and is due to the Crown;

and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.**]]**

(4) A written statement as to the wages, salaries, fees, and other emoluments paid for any period to the person against whom proceedings are brought under section 65, 66 or 67 of this Act, purporting to be signed by his employer for that period or by any responsible person in the employment of the employer, shall in such proceedings be prima facie evidence that the wages, salaries, fees and other emoluments therein stated to have been paid to the person charged have in fact been so paid.

[F538](5) . . . . . .

Textual Amendments

F533 Words in s. 70(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 21(1)**; S.I. 1998/3173, art. 2

F534 Words in s. 70(2)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 32**; S.I. 1998/3173, art. 2

F535 Words in s. 70(2)(a) substituted (11.5.2001) by Finance Act 2001 (c. 9), **s. 89(3)** (with s. 89(3))

F536 Finance Act 1989 (c. 26), **s. 160(3)**.

F537 S. 70(3) ceases to have effect (with effect in accordance with s. 199(2)(3) of the amending Act) by virtue of Finance Act 1994 (c. 9), **Sch. 19 para. 21(2)**; S.I. 1998/3173, **art. 2**

F538 S. 70(5) repealed by Finance Act 1989 (c. 26), s. 187, Sch. 17 Part VIII

Modifications etc. (not altering text)

C274 S. 70 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

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S. 70 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C275 See—Finance Act 1988 (c. 39), Sch. 5 para. 11(2)—interest on underwriters' liabilities (repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1).

C276 S. 70(1) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C277 S. 70(2) modified (with effect with respect to accounting periods ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 86(3)**(7); S.I. 1992/3066, art. 2(2)(a)

C278 S. 70(2) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

[F539 70A Payments by cheque.

(1) For the purposes of this Act and the provisions mentioned in subsection (2) below, where—

(a) any payment to an officer of the Board or the Board is made by cheque, and

(b) the cheque is paid on its first presentation to the banker on whom it is drawn,

the payment shall be treated as made on the day on which the cheque was received by the officer or the Board.

(2) The provisions are—

(a) sections 824 to 826 of the principal Act (repayment supplements and interest on tax overpaid); and

(b) section 283 of the 1992 Act (repayment supplements).**]**

Textual Amendments

F539 S. 70A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 22(2) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 22(1)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C279 S. 70A applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

PART VII

PERSONS CHARGEABLE IN A REPRESENTATIVE CAPACITY, ETC.

Income Tax

71 Bodies of persons.

(1) Subject to **[**F540sections 6 to 12 and Parts VIII and XI**]** of the principal Act (charge of corporation tax on companies), every body of persons shall be chargeable to income tax in like manner as any person is chargeable under the Income Tax Acts.

(2) Subject to section 108 of this Act, the chamberlain or other officer acting as treasurer, auditor or receiver for the time being of any body of persons chargeable to income tax

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shall be answerable for doing all such acts as are required to be done under the Income Tax Acts for the purpose of the assessment of the body and for payment of the tax.

(3) Every such officer as aforesaid may from time to time retain, out of any money coming into his hands on behalf of the body, so much thereof as is sufficient to pay the income tax charged upon the body, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts .

Textual Amendments

F540 Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 32.

Modifications etc. (not altering text)

C280 S. 71 applied by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

72 Trustees, guardians, etc., of incapacitated persons.

(1) The trustee, guardian, tutor, curator or committee of any incapacitated person having the direction, control or management of the property or concern of any such person, whether such person resides in the United Kingdom or not, shall be assessable and chargeable to income tax in like manner and to the like amount as that person would be assessed and charged if he were not an incapacitated person.

(2) The person who is chargeable in respect of an incapacitated person shall be answerable for all matters required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax.

(3) Any person who has been charged under the Income Tax Acts in respect of any incapacitated person as aforesaid may retain, out of money coming into his hands on behalf of any such person, so much thereof from time to time as is sufficient to pay the tax charged, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts.

Modifications etc. (not altering text)

C281 S. 72 restricted (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 15(3), 173(4), **Sch. 2 para. 5(a)**

C282 S. 72 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **24**

C283 S. 72 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **24**

73 Further provision as to infants.

If a person chargeable to income tax is an infant, then his **[**[F541]parent , guardian or tutor**][**[F541]parent or guardian**]**—

(a) shall be liable for the tax in default of payment by the infant, and

(b) on neglect or refusal of payment, may be proceeded against in like manner as any other defaulter, and

(c) if he makes such payment, shall be allowed all sums so paid in his accounts.

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Textual Amendments

F541 Words in s. 73 substituted (S.) (25.9.1991) by Age of Legal Capacity (Scotland) Act 1991 (c. 50, SIF 49:8), ss. 10(1), 11(2), **Sch. 1 para.33** (with s. 1(3))

74 Personal representatives.

(1) If a person chargeable to income tax dies, the executor or administrator of the person deceased shall be liable for the tax chargeable on such deceased person, and may deduct any payments made under this section out of the assets and effects of the person deceased .

(2) On neglect or refusal of payment, any person liable under this section may be proceeded against in like manner as any other defaulter .

Modifications etc. (not altering text)

C284 *See*—Taxes Management Act 1970 (c. 9), s.40(1)—*time limit for assessment, etc.*Taxes Management Act 1970 (c. 9), s.100(5)—*recovery of fine or penalty incurred by a person who has died.*Income and Corporation Taxes Act 1988 (c. 1), ss. 60, 62*and* 63—*liability of executors, etc., for income tax on profits of trade or profession of deceased person.*Income and Corporation Taxes Act 1988 (c. 1), s. 67—*right of executors, etc., to claim relief for cessation of investment income where source retained.*Income and Corporation Taxes Act 1988 (c. 1), s. 113—*liability of executors for income tax on partnership profits where partner deceased.*Income and Corporation Taxes Act 1988 (c. 1), s. 285—*collection from deceased wife's executors, etc., of tax assessed on husband attributable to her income and unpaid.*Income and Corporation Taxes Act 1988 (c. 1), s. 286—*right of husband to disclaim liability for tax on deceased wife's income.*Income and Corporation Taxes Act 1988 (c. 1), s. 525—*effect of death, etc., on certain charges in respect of patent rights.*

C285 S. 74 applied by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

C286 Ss. 74-76 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **24**

C287 S. 74 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **24**

75 Receivers appointed by a court.

(1) A receiver appointed by any court in the United Kingdom which has the direction and control of any property in respect of which income tax is charged in accordance with the provisions of the Income Tax Acts shall be assessable and chargeable with the tax in like manner and to the like amount as would be assessed and charged if the property were not under the direction and control of the court.

(2) Every such receiver shall be answerable for doing all matters and things required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax .

Modifications etc. (not altering text)

C286 Ss. 74-76 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **24**

C288 S. 75 applied by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

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C289 S. 75 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
C290 S. 75 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **24**

76 Protection for certain trustees, agents and receivers.

(1) A trustee who has authorised the receipt of profits arising from trust property by, or by the agent of, the person entitled thereto shall not, if—
  (a) that person or agent actually received the profits under that authority, and
  (b) the trustee makes a return, as required by section 13 of this Act, of the name, address and profits of that person,

be required to do any other act for the purpose of the assessment of that person to income tax.

(2) An agent or receiver of any person resident in the United Kingdom, other than an incapacitated person, shall not, if he makes a return, as required by section 13 of this Act, of the name, address and profits of that person, be required to do any other act for the purpose of the assessment of that person to income tax.

Modifications etc. (not altering text)
C286 Ss. 74-76 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **24**
C291 S. 76 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **24**

Capital gains tax

77 Application of Part VII to capital gains tax.

(1) This Part of this Act (except section 76 above) shall apply in relation to capital gains tax as it applies in relation to income tax [F542]. . . , and subject to any necessary modifications.

(2) This Part of this Act as applied by this section shall not affect the question of who is the person to whom chargeable gains accrue, or who is chargeable to capital gains tax, so far as that question is relevant for the purposes of any exemption, or of any provision determining the rate at which capital gains tax is chargeable.

Textual Amendments
F542 Words omitted repealed for 1973—74 et seq. by Finance Act 1971 (c. 68), ss. 37, 38, **Sch.14 Part II**.

[F543]77A . . . . . .

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Textual Amendments

F543 S. 77A added by Development Land Tax Act 1976 (c. 24) Sch.8 para.19. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

PART VIII

CHARGES ON NON-RESIDENTS

Income tax

[F544]78 Method of charging non-residents.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

[F544]79 Profits from branch or agency.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

[F544]80 Charge on percentage of turnover.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

[F544]81 Taxation on basis of merchanting profit.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

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[F544]82 Savings.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

[F544]83 Responsibilities and indemnification of persons in whose name a non-resident person is chargeable.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Capital gains tax

[F544]84 Gains from branch or agency.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Corporation tax

[F544]85 Application of Part VIII to corporation tax.

. . . . . .

Textual Amendments

F544 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

[F545]85A . . . . . .

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Textual Amendments

F545 S. 85A added by Development Land Tax Act 1976 (c. 24) Sch.8 para.20. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

PART IX

INTEREST ON OVERDUE TAX

Modifications etc. (not altering text)

C292 Pt. IX modified by The Income Tax (Entertainers and Sportsmen) Regulations 1987 (S.I. 1987/530), **reg. 11(3)**

C293 Pt. IX applied (27.7.1993 with effect in relation to the year 1993-94 and subsequent years of assessment) by Finance Act 1993 (c. 34), **s. 122(2)(3)**

C294 Pt. 9 applied by Taxation of Chargeable Gains Act 1992 (c. 12), s. 281(5)(a) (as substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 paras. 15(2)**, 17)

C295 Pt. 9 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 39(2)(a)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

[F546 86 Interest on overdue income tax and capital gains tax.

(1) The following, namely—

(a) any amount on account of income tax which becomes due and payable in accordance with section 59A(2) of this Act, and

(b) any income tax or capital gains tax which becomes due and payable in accordance with section 55 or 59B of this Act,

shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the relevant date until payment.

(2) For the purposes of subsection (1)(a) above the relevant date is whichever of the dates mentioned in section 59A(2) of this Act is applicable; and for the purposes of subsection (1)(b) above the relevant date is—

(a) in any such case as is mentioned in subsection (3) of section 59B of this Act, the last day of the period of three months mentioned in that subsection; and

(b) in any other case, the date mentioned in subsection (4) of that section.

(3) Subsection (1) above applies even if the relevant date is a non-business day within the meaning of **[**F547section 92**]** of the Bills of Exchange Act 1882.

(4) Subsection (5) below applies where as regards a year of assessment—

(a) any person makes a claim under subsection (3) or (4) of section 59A of this Act in respect of the amounts (the section 59A amounts) payable by him in accordance with subsection (2) of that section, and

(b) an amount (the section 59B amount) becomes payable by him

[F548(i)**]** in accordance with section 59B(3), (4) or (5) of this Act **[**F549or

(ii) in accordance with section 59B(6) of this Act in respect of income tax assessed under section 29 of this Act**]**.

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(5) Interest shall be payable under this section as if each of the section 59A amounts had been equal to—

(a) the aggregate of that amount and 50 per cent. of the section 59B amount, or

(b) the amount which would have been payable in accordance with subsection (2) of section 59A of this Act if the claim under subsection (3) or (4) of that section had not been made,

whichever is the less.

(6) In determining for the purposes of subsections (4) and (5) above what amount (if any) is payable by any person in accordance with section 59B(3), (4) or (5) of this Act **[**[F550]or, in respect of income tax assessed under section 29 of this Act, in accordance with section 59B(6) of this Act**]**—

(a) it shall be assumed that both of the section 59A amounts have been paid, and

(b) no account shall be taken of any amount which has been paid on account otherwise than under section 59A(2) of this Act or is payable by way of capital gains tax.

(7) Subsection (8) below applies where as regards any person and a year of assessment—

(a) amounts (the section 59A amounts) become payable by him in accordance with section 59A(2) of this Act, and

(b) an amount (the section 59B amount) becomes repayable to him in accordance with section 59B (3), (4) or (5) of this Act.

(8) So much of any interest payable under this section on either of the section 59A amounts as is not attributable to the amount by which that amount exceeds 50 per cent. of the section 59B amount shall be remitted.

(9) In determining for the purposes of subsections (7) and (8) above what amount (if any) is repayable to any person in accordance with section 59B(3), (4) or (5) of this Act, no account shall be taken of any amount which has been paid on account otherwise than under section 59A(2) of this Act or is payable by way of capital gains tax.**]**

Textual Amendments

F546 S. 86 substituted (with effect in accordance with ss. 103(7), 110(2)-(4) of the amending Act) by Finance Act 1995 (c. 4), **s. 110(1)**

F547 Words in s. 86(3) substituted (29.4.1996) by Finance Act 1996 (c. 8), **s. 131(2)**

F548 Words in s. 86(4)(b) renumbered as s. 86(4)(b)(i) (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 3(2)**

F549 S. 86(4)(b)(ii) and preceding word inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 3(2)**

F550 Words in s. 86(6) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 3(3)**

Modifications etc. (not altering text)

C296 S. 86 modified by Income and Corporation Taxes Act 1988 (c. 1), s. 767B(1)(a) (as inserted (with effect in accordance with s. 135(6) of the amending Act) by Finance Act 1994 (c. 9), **s. 135(1)(6)**)

C297 S. 86 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), **Sch. 2 para. 6(1)** (as amended (8.9.1998) by Social Security Act 1998 (c. 14), **ss. 59(5)(a)(b)(6)**, 87(2); S.I. 1998/2209, art. 2(a)-(c), **Sch. Pt. 1** (with art. 3))

C298 S. 86 applied (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 15(3), 173(4), **Sch. 2 para. 6(1)**

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C299 S. 86 power to apply (with modifications) conferred by Finance Act 1995 (c. 4), s. 73(4)(c) (as amended (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 16(b)(c))

C300 S. 86 (so far as it has effect without the substitutions made by Finance Act 1994, Sch. 19 para. 23 and Finance Act 1995, s. 110) amended (with effect in accordance with Sch. 6 para. 28 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 6 para. 1**

C301 S. 86 modified (6.4.1999) by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), regs. 1, **35(3)**(4)

C302 S. 86 modified (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **41**, **46**

C303 S. 86 modified (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1(1), **41**, **46**

[F551]86A . . . . . .

Textual Amendments

F551 *S. 86A added by*Development Land Tax Act 1976 (c. 24) Sch.8 para.21. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

[[F552]87 Interest on overdue advance corporation tax and income tax on company payments.

(1) Any tax assessable in accordance with Schedule [F553]... [[F554]16] to [[F554]the principal Act] shall carry interest at the [[F555]rate applicable under section 178 of the Finance Act 1989] from the date when the tax becomes due and payable until payment .

(2) Where—

[F556](a) . . . . . .

(b) income tax paid in respect of payments made in any return period is repaid or discharged under paragraph 5 of the said Schedule [[F554]16] in consequence of the receipt in a later return period of a payment on which income tax is borne by deduction,

the repayment or discharge shall not affect interest under this section on the tax so repaid or discharged for such time as is specified in subsection (3) below but, subject to that, this section shall apply as if any such tax which is repaid or discharged had never become payable.

(3) The time for which interest is not affected is—

(a) any time before the expiration of fourteen days from the end of the later return period, unless the return for that period is made earlier in those fourteen days; and

(b) if that return is made earlier in those fourteen days, any time ending before the date on which the return is made.

[F557](4) . . . . . .

[F558](5) . . . . . .

(6) In this section "return period" means a period for which a return is required to be made under the said Schedule [F559]... [[F554]16].

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(7) It is hereby declared that this section applies to [F560]... income tax which, in accordance with **[**[F561]the said Schedule 16**]**, is paid without the making of any assessment (but is paid after it is due), and that where the tax is charged by an assessment (whether or not any part of it has been paid when the assessment is made) this section applies as respects interest running before as well as after the making of the assessment.

[F562]**[** (8) Tax assessable as mentioned in subsection (1) above shall carry interest from the date when it becomes due and payable even if that date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882.**]]**

Textual Amendments

F552 S. 87 substituted by Finance Act 1972 (c. 41), s.111, Sch.24 para.10 for 1973—74 et seq.

F553 Words in s. 87(1) repealed (with effect in accordance with Sch. 3 para. 3(6) by the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 3(2), **Sch. 27 Pt. 3(2)**

F554 Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 32.

F555 Finance Act 1989 (c. 26), s. 179(1)(b); S.I. 1989/1298 (from 18 August 1989)

F556 S. 87(2)(a) repealed (with effect in accordance with Sch. 3 para. 3(6) by the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 3(3), **Sch. 27 Pt. 3(2)**

F557 S. 87(4) repealed (with effect where the tax is charged by an assessment relating to an accounting period beginning on or after 19.4.1993) by Finance Act 1989 (c. 26), **s. 158(1)(b)**, Sch. 17 Pt. VIII; S.I. 1993/753

F558 S. 87(5) repealed (with effect where the tax is charged by an assessment relating to an accounting period beginning on or after 19.4.1993) by Finance Act 1989 (c. 26), s. 158, **Sch. 17 Pt. VIII**; S.I. 1993/753

F559 Words in s. 87(6) repealed (with effect in accordance with Sch. 3 para. 3(6) by the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 3(4), **Sch. 27 Pt. 3(2)**

F560 Words in s. 87(7) repealed (with effect in accordance with Sch. 3 para. 3(6) by the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 3(5)(a), **Sch. 27 Pt. 3(2)**

F561 Words in s. 87(7) substituted (with effect in accordance with Sch. 3 para. 3(6) by the amending Act) by Finance Act 1998 (c. 36), **Sch. 3 para. 3(5)(b)**

F562 S. 87(8) added by Finance (No.2) Act 1975 (c. 45), **s.46(3)(b)** in relation to tax charged by assessments notices of which were issued after 31 July 1975.

Modifications etc. (not altering text)

C304 S. 87 applied by The Income Tax (Building Societies) Regulations 1986 (S.I. 1986/482), reg. 7(4)
S. 87 modified by The Income Tax (Entertainers and Sportsmen) Regulations 1987 (S.I. 1987/530), **reg. 14(2)**

C305 S. 87(1)(7)(8) applied (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg.11(10)**

C306 S. 87(1)(7)(8) applied (with modifications) (25.8.1995) by The Income Tax (Manufactured Dividends) (Tradepoint) Regulations 1995 (S.I. 1995/2052), regs. 1, **12(9)**

C307 S. 87 applied by Finance Act 1981 (c. 35), s.134, **Sch. 17 para. 15(4)** (special tax on banking deposits).

[[F563]**87A Interest on overdue corporation tax etc.**

(1) Corporation tax shall carry interest at the **[**[F564]rate applicable under section 178 of the Finance Act 1989**]** from the date when the tax becomes due and payable (in accordance with **[**[F565]section 59D of this Act**]**) until payment.

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(2) Subsection (1) above applies even if the date when the tax becomes due and payable (as mentioned in that subsection) is a non-business day within the meaning of section 92 of the [M2]Bills of Exchange Act 1882.

(3) In relation to corporation tax assessed **[**[F566]or treated as assessed**]** by virtue of section **[**[F567]346(2) or 347(1) of the principal Act, **[**[F568]137(4), 139(7) **[**[F569]or 190**]**[F570]... of the 1992 Act [F571]... **[**[F572]paragraph 75A(2) of Schedule 18 to the Finance Act 1998**]]]**[[F573]or Schedule 28 of the Finance Act 2000**]** (which enable unpaid corporation tax assessed on a company to be assessed on other persons in certain circumstances), the reference in subsection (1) above to the date when the tax becomes due and payable is a reference to the date when it became due and payable by the company.

[F574](4) . . . . . .

[F575](4A) **[** In a case where—

(a) there is for an accounting period of a company ("the later period") **[**[F576]a non-trading deficit on the company's loan relationships,**]**

(b) as a result of a claim under **[**[F577]section 83(2)(c) of the Finance Act 1996 or paragraph 4(3) of Schedule 11 to that Act the whole or part of the deficit for the later period is set off against profits**]** of an earlier accounting period ("the earlier period"), and

[[F578](c) if the claim had not been made, there would be an amount or, as the case may be, an additional amount of corporation tax for the earlier period which would carry interest in accordance with this section,**]**

[[F579]then, for the purposes of the determination at any time of whether any interest is payable under this section or of the amount of interest so payable, the amount mentioned in paragraph (c) above shall be taken to be an amount of unpaid corporation tax for the earlier period except so far as concerns interest for any time after the date on which any corporation tax for the later period became (or, as the case may be, would have become) due and payable **[**[F580]as mentioned in subsection (8) below**]**.**]]**

[F581](4B) . . . . . .

(5) A sum assessed on a company by such an assessment as is referred to in **[**[F582]section 252(5) of the principal Act**]** (recovery of payment of tax credit or interest on such a payment) shall carry interest at the **[**[F583]rate applicable under section 178 of the Finance Act 1989**]** from the date when the payment of tax credit or interest was made until the sum assessed is paid.

[F584](6) **[** In any case where—

(a) on a claim under section 393A(1) of the principal Act, the whole or any part of a loss incurred in an accounting period ("the later period") has been set off for the purposes of corporation tax against profits of a preceding accounting period ("the earlier period");

(b) the earlier period does not fall wholly within the period of twelve months immediately preceding the later period; and

(c) if the claim had not been made, there would be an amount or, as the case may be, an additional amount of corporation tax for the earlier period which would carry interest in accordance with this section,

then, for the purposes of the determination at any time of whether any interest is payable under this section or of the amount of interest so payable, the amount mentioned in paragraph (c) above shall be taken to be an amount of unpaid corporation tax for the earlier period except so far as concerns interest for any time after the date on

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which any corporation tax for the later period became (or, as the case may be, would have become) due and payable **[**[F585]as mentioned in subsection (8) below**]**.

[F586](7) . . . . . .**]**

[[F587](8) In subsections (4), (4A) and (6) above, any reference to the date on which corporation tax for an accounting period became, or would have become, due and payable shall be construed on the basis that corporation tax for an accounting period becomes due and payable on the day following the expiry of nine months from the end of the accounting period.**]**

[[F588](9) The power conferred by section 59E of this Act (alteration of date on which corporation tax becomes due and payable) does not include power to make provision in relation to subsection (4), (4A), (6) or (8) above the effect of which would be to change the meaning of references in subsection (4), (4A) or (6) above to the date on which corporation tax for an accounting period became, or would have become, due and payable (as mentioned in subsection (8) above).**]]**

Textual Amendments

F563 S. 87A inserted by Finance (No. 2) Act 1987 (c. 51), **ss. 85**, 95(2)

F564 Finance Act 1989, s. 179(1)(b) and S.I. 1989/1298.

F565 Words in s. 87A(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 24**; S.I. 1998/3173, art. 2

F566 Words in s. 87A(3) inserted (with effect in accordance with s. 98(2), Sch. 29 para. 9(3)) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 28 para. 3(4)(a)**, Sch. 29 para. 9(2)(a) (with Sch. 29 para. 46(5))

F567 Income and Corporation Taxes Act 1988 (c. 1), s. 844, **Sch. 29 para. 10(4)(b)**.

F568 Words in s. 87A(3) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(9)** (with ss. 60, 101(1), 171, 201(3))

F569 Words in s. 87A(3) inserted (with effect in accordance with Sch. 29 para. 9(3) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 29 para. 9(2)(b)** (with Sch. 29 para. 46(5))

F570 Words in s. 87A(3) repealed (with effect in accordance with Sch. 29 para. 4(7) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(12)**

F571 Word in s. 87A(3) repealed (with effect in accordance with s. 98(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(11)**

F572 Words in s. 87A(3) substituted (with effect in accordance with s. 92(7) of the amending Act) by Finance Act 1999 (c. 16), **s. 92(5)**

F573 Words in s. 87A(3) inserted (with effect in accordance with s. 98(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 28 para. 3(4)(b)**

F574 S. 87A(4) repealed (with effect in accordance with Sch. 3 para. 4(4) of the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 4(2), **Sch. 27 Pt. 3(2)**

F575 S. 87A(4A) inserted (27.7.1993) by 1993 c. 34, s. 170, **Sch. 18 para.1**

F576 Words in s. 87A(4A)(a) substituted (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 14 para. 1(1)(a)** (with Sch. 15)

F577 Words in s. 87A(4A)(b) substituted (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 14 para. 1(1)(b)** (with Sch. 15)

F578 S. 87A(4A)(c) substituted (23.3.1995) by Finance Act 1995 (c. 4), Sch. 24 paras. 7, **8(a)**; S.I. 1994/3224, art. 2

F579 Words in s. 87A(4A) substituted (23.3.1995) by Finance Act 1995 (c. 4), Sch. 24 paras. 7, **8(b)**; S.I. 1994/3224, art. 2

F580 Words in s. 87A(4A) substituted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 4(2)**; S.I. 1998/3173, art. 2

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F581 S. 87A(4B) repealed (with effect in accordance with Sch. 3 para. 4(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 4(3), **Sch. 27 Pt. 3(2)**

F582 Income and Corporation Taxes Act 1988 (c. 1), s. 844, **Sch. 29 para. 10(4)(d)**.

F583 Finance Act 1989, s. 179(1)(b), S.I. 1989/1298.

F584 S. 87A(6)(7) substituted (27.7.1993) for s. 87A(6) by 1993 c. 34, s. 120, **Sch. 14 para. 4(2)**

F585 Words in s. 87A(6) substituted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 4(2)**; S.I. 1998/3173, art. 2

F586 S. 87A(7) repealed (with effect in accordance with Sch. 3 para. 4(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 3 para. 4(3), **Sch. 27 Pt. 3(2)**

F587 S. 87A(8) inserted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 4(3)**; S.I. 1998/3173, art. 2

F588 S. 87A(9) inserted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 4(4)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C308 S. 87A modified by Income and Corporation Taxes Act 1988 (c. 1), s. 767B(1)(b) (as inserted (with effect in accordance with s. 135(6) of the amending Act) by Finance Act 1994 (c. 9), **s. 135(1)**(6))

C309 S. 87A modified (3.5.1994) by Finance Act 1994 (c. 9), **s. 250(4)**(5)

C310 S. 87A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 52(6)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

C311 S. 87A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Corporation Tax (Instalment Payments) Regulations 1998 (S.I. 1998/3175), regs. 1(1), **7**

C312 S. 87A modified (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 15 para. 63(2)**

Marginal Citations

M2 1882 c. 61.

[F589]88 Interest on tax recovered to make good loss due to taxpayer's fault.

. . . . . .

Textual Amendments

F589 S. 88 repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(1), **Sch. 41 Pt. 5(8)**

[F590]88A Determinations under section 88.

. . . . . .

Textual Amendments

F590 S. 88A repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(2)(a), **Sch. 41 Pt. 5(8)**

[F591]89 The prescribed rate of interest.

. . . . . .

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Textual Amendments

F591 S. 89 repealed (18.8.1989) by Finance Act 1989 (c. 26), ss. 178(7), 187(1), Sch. 17 Part X

90 Disallowance of relief for interest on tax.

[[F592](1)**]** Interest payable under this Part of this Act

[[F592](a)**]** shall be paid without any deduction of income tax and

[[F592](b)**]** **[**[F593]subject to subsection (2) below,**]** shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.

[[F594](2) Paragraph (b) of subsection (1) above does not apply in relation to interest under section 87 or 87A of this Act payable by a company within the charge to corporation tax.**]**

Textual Amendments

F592 S. 90(1)(a)(b) renumbered (31.7.1998) by Finance Act 1998 (c. 36), **s. 33(2)**

F593 Words in s. 90(1)(b) inserted (with effect in accordance with s. 33(5) of the amending Act) by Finance Act 1998 (c. 36), **s. 33(3)**

F594 S. 90(2) added (with effect in accordance with s. 33(5) of the amending Act) by Finance Act 1998 (c. 36), **s. 33(4)**

Modifications etc. (not altering text)

C313 S. 90 applied (27.7.1993) by 1993 c. 34, s. 173, **Sch. 19 Pt. II para.11(5)**

C314 S. 90 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, Sch. 2 para. 1(1)

C315 S. 90 applied by Finance Act 1988 (c. 39), **Sch. 5 para. 3(4)** (repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1)

C316 Ss. 90, 91 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **25(2)**

C317 Ss. 90, 91 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **25(2)**

91 Effect on interest of reliefs.

(1) Where any amount of interest is payable under section 86 [F595]... of this Act in relation to an assessment, and relief from tax charged by the assessment is given to any person by a discharge of any of that tax, such adjustment shall be made of the said amount, and such repayment shall be made of any amounts previously paid under **[**[F596]that section**]** in relation to the assessment, as are necessary to secure that the total sum, if any, paid or payable under **[**[F596]that section**]** in relation to the assessment is the same as it would have been if the tax discharged had never been charged.

[[F597](1A) Where interest is payable under section 87A of this Act in respect of an amount of corporation tax for an accounting period, and relief from tax is given by a discharge of any of that corporation tax—

(a) such adjustment shall be made of the amount of interest payable under that section in respect of corporation tax for that accounting period, and

(b) such repayment shall be made of any amounts of interest previously paid under that section in respect of that corporation tax,

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as are necessary to secure that the total sum (if any) paid or payable under that section in respect of corporation tax for that accounting period is the same as it would have been if the tax discharged had never been charged.

(1B) Subsection (1A) above has effect subject to section 87A(4)**[**[F598], (4A), (4B),**]**[[F599](6) and (7)**]** of this Act.**]**

(2) **[**[F600]Subject to subsection (2A) below**]** Where relief from tax [F601]... paid for any chargeable period is given to any person by repayment, he shall be entitled to require that the amount repaid shall be treated for the purposes of this section, so far as it will go, as if it were a discharge of the tax charged on him (whether alone or together with other persons) by or by virtue of any assessment for or relating to the same chargeable period, so, however, that it shall not be applied to any assessment made after the relief was given and that it shall not be applied to more than one assessment so as to reduce, without extinguishing, the amount of tax charged thereby.

[[F602](2A) In any case where—

(a) relief from corporation tax is given to any person by repayment, and

(b) that tax was paid for an accounting period ending after the day which is the appointed day for the purposes of section **[**[F603]10 of the principal Act**]**,

that person shall be entitled to require that the amount repaid shall be treated for the purposes of this section, so far as it will go, as if it were a discharge of the corporation tax charged on him for that period.**]**

(3) Notwithstanding anything in the preceding provisions of this section, no relief, whether given by way of discharge or repayment, shall be treated for the purposes of this section as—

[F604](a) . . . . . .

(b) affecting tax charged by any assessment to income tax made under Schedule A or Schedule D if either—

[F604](i) . . . . . .

(ii) it arises in connection with income taxable otherwise than under Schedule A or Schedule D, or

(iii) it relates to a source income from which is taxable otherwise than under Schedule A or Schedule D **[**[F605]or

(c) affecting tax charged at a rate other than the basic rate**[**[F606], the lower rate or the starting rate**]** on income from which tax has been deducted (otherwise than under section [[F607]203] of the principal Act) or is treated as having been deducted, unless it is a relief from the tax so charged**]**.

(4) For the purposes of this section a relief from corporation tax or capital gains tax shall not be treated as affecting tax charged by any assessment unless the assessment is to the same tax .

Textual Amendments

F595 Words in s. 91(1) repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(2)(b)(i), **Sch. 41 Pt. 5(8)**

F596 Words in s. 91(1) substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 18 para. 4(2)(b)(ii)**

F597 S. 91(1A)(1B) inserted (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by 1987 c. 51, **s. 86(5)(7)**; S.I. 1992/3066, **art.2(2)(a)**.

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F598 Words in s. 91(1B) inserted (23.3.1995) by Finance Act 1995 (c. 4), Sch. 24 paras. 7, **10**; S.I. 1994/3224, art. 2
F599 Words in s. 91(1B) inserted (27.7.1993) by 1993 c. 34, s. 120, **Sch. 14 para.5**
F600 Words in s. 91(2) added (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by 1987 c. 51, **s. 86(6)(7)**; S.I. 1992/3066, **art.2(2)(a)**.
F601 *Amended in relation to development land tax by*Development Land Tax Act 1976 Sch.8 para.24*and amendment repealed by*1985 s.98(6)*and*Sch.27 Part X.
F602 S. 91(2A) added (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by 1987 c. 51, **s. 86(6)(7)**; S.I. 1992/3066, **art.2(2)(a)**.
F603 Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 29 para. 10(6)**.
F604 *Words omitted repealed for* 1973—74 *et seq. by* Finance Act 1971 ss. 37, 38, Sch.6 para.88, Sch.14 Part II.
F605 Finance Act 1971 (c. 68), ss.37, 38, **Sch.6 para.88**, with effect for 1973—74 et seq.
F606 Words in s. 91(3)(c) substituted (with effect in accordance with s. 22(12) of the amending Act) by Finance Act 1999 (c. 16), **s. 22(11)(b)**
F607 Income and Corporation Taxes Act 1988 (c. 1) Sch. 29 para. 32.

Modifications etc. (not altering text)
C316 Ss. 90, 91 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **25(2)**
C317 Ss. 90, 91 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **25(2)**
C318 S. 91 excluded by Income and Corporation Taxes Act 1988 (c. 1), s. 306

F608 91A . . . . . .

Textual Amendments
F608 S. 91A added by Development Land Tax Act 1976 (c. 24) Sch.8 para.25. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

92 Remission in certain cases of interest on tax in arrear by reason of exchange restrictions.

(1) The provisions of this section shall have effect where the Board are satisfied as respects any tax carrying interest under section 86 of this Act—
  (a) that the tax is in respect of income or chargeable gains arising in a country outside the United Kingdom, and
  (b) that, as the result of action of the government of that country, it is impossible for the income or gains to be remitted to the United Kingdom, and
  (c) that having regard to the matters aforesaid and to all the other circumstances of the case it is reasonable that the tax should for the time being remain uncollected,

  and the Board allow the tax to remain uncollected accordingly.

(2) Interest on the said tax shall, subject to subsection (3) below, cease to run under the said section 86 as from the date on which the Board were first in possession of the information necessary to enable them to be satisfied as aforesaid and, if the said date is not later than three months from the time when the tax became due and payable,

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the interest thereon under the said section 86 in respect of the period before the said date shall be remitted.

(3) Where, under subsection (2) above, interest has ceased to run on any tax and thereafter demand is made by the collector or other proper officer for payment of all or any of that tax, interest under the said section 86 shall again begin to run from the date of the demand in respect of the amount demanded:

Provided that where all or any part of the amount demanded is paid not later than three months from the date of the demand, the interest under the said section 86 on the amount so paid running from the date of the demand shall be remitted.

Modifications etc. (not altering text)

C319 S. 92 modified by Finance (No. 2) Act 1987 (c. 51), **s. 86(3)**
S. 92 modified by Finance Act 1988 (c. 39), Sch. 5 para. 11(2)

PART X

PENALTIES, ETC.

Modifications etc. (not altering text)

C320 Part X (ss. 93-107) applied (with modifications) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 16(1)(b), 177(4), **Sch. 2**

C321 Part X (ss 93-107) applied (27.7.1993 with effect in relation to the year 1993-94 and subsequent years of assessment) by 1993 c. 34, **s. 122(2)(3)**

C322 Pt. 10 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), s. 117(1)(b), **Sch. 18**; S.I. 1998/3173, art. 2

C323 Pt. 10 power to apply conferred (N.I.) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), **Sch. 1 para. 7B(5A)** (as inserted (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(4)**, 86 (with s. 83(6)))

[F609 93 Failure to make return for income tax and capital gains tax.

(1) This section applies where—

(a) any person (the taxpayer) has been required by a notice served under or for the purposes of section 8 or 8A of this Act (or either of those sections as extended by section 12 of this Act) to deliver any return, and

(b) he fails to comply with the notice.

(2) The taxpayer shall be liable to a penalty which shall be £100.

(3) If, on an application made to them by an officer of the Board, the General or Special Commissioners so direct, the taxpayer shall be liable to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which he is notified of the direction (but excluding any day for which a penalty under this subsection has already been imposed).

(4) If—

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(a) the failure by the taxpayer to comply with the notice continues after the end of the period of six months beginning with the filing date, and

(b) no application is made under subsection (3) above before the end of that period,

the taxpayer shall be liable to a further penalty which shall be £100.

(5) Without prejudice to any penalties under subsections (2) to (4) above, if—

(a) the failure by the taxpayer to comply with the notice continues after the anniversary of the filing date, and

(b) there would have been a liability to tax shown in the return,

the taxpayer shall be liable to a penalty of an amount not exceeding the liability to tax which would have been so shown.

(6) No penalty shall be imposed under subsection (3) above in respect of a failure at any time after the failure has been remedied.

(7) If the taxpayer proves that the liability to tax shown in the return would not have exceeded a particular amount, the penalty under subsection (2) above, together with any penalty under subsection (4) above, shall not exceed that amount.

(8) On an appeal against the determination under section 100 of this Act of a penalty under subsection (2) or (4) above, neither section 50(6) to (8) nor section 100B(2) of this Act shall apply but the Commissioners may—

(a) if it appears to them that, throughout the period of default, the taxpayer had a reasonable excuse for not delivering the return, set the determination aside; or

(b) if it does not so appear to them, confirm the determination.

(9) References in this section to a liability to tax which would have been shown in the return are references to an amount which, if a proper return had been delivered on the filing date, would have been payable by the taxpayer under section 59B of this Act for the year of assessment.

(10) In this section—

"the filing date" means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act;

"the period of default", in relation to any failure to deliver a return, means the period beginning with the filing date and ending with the day before that on which the return was delivered.**]**

Textual Amendments

F609 S. 93 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 25**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C324 S. 93 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **26(1)**(2)

C325 S. 93 applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **26(1)**(2)

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[F610 93A Failure to make partnership return.

(1) This section applies where, in the case of a trade, profession or business carried on by two or more persons in partnership—

(a) a partner (the representative partner) has been required by a notice served under or for the purposes of section 12AA(2) or (3) of this Act to deliver any return, and

(b) he [F611 or a successor of his] fails to comply with the notice.

(2) Each relevant partner shall be liable to a penalty which shall be £100.

(3) If, on an application made to them by an officer of the Board, the General or Special Commissioners so direct, each relevant partner shall be liable, for each day on which the failure continues after the day on which the representative partner [F612 or a successor of his] is notified of the direction (but excluding any day for which a penalty under this subsection has already been imposed), to a further penalty or penalties not exceeding £60.

(4) If—

(a) the failure by the representative partner [F612 or a successor of his] to comply with the notice continues after the end of the period of six months beginning with the filing date, and

(b) no application is made under subsection (3) above before the end of that period,

each relevant partner shall be liable to a further penalty which shall be £100.

(5) No penalty shall be imposed under subsection (3) above in respect of a failure at any time after the failure has been remedied.

(6) Where, in respect of the same failure to comply, penalties under subsection (2), (3) or (4) above are determined under section 100 of this Act as regards two or more relevant partners—

(a) no appeal against the determination of any of those penalties shall be brought otherwise than by the representative partner [F613 or a successor of his];

(b) any appeal by that partner [F614 or successor] shall be a composite appeal against the determination of each of those penalties; and

(c) section 100B(3) of this Act shall apply as if that partner [F614 or successor] were the person liable to each of those penalties.

(7) On an appeal against a determination under section 100 of this Act of a penalty under subsection (2) or (4) above, neither section 50(6) to (8) nor section 100B(2) of this Act shall apply but the Commissioners may—

(a) if it appears to them that, throughout the period of default, [F615 the person for the time being required to deliver the return (whether the representative partner or a successor of his) had a reasonable excuse for not delivering it], set the determination aside; or

(b) if it does not so appear to them, confirm the determination.

(8) In this section—

"the filing date" means the day specified in the notice under section 12AA(2) or (3) of this Act;

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"the period of default", in relation to any failure to deliver a return, means the period beginning with the filing date and ending with the day before that on which the return was delivered;

"relevant partner" means a person who was a partner at any time during the period in respect of which the return was required.**]**

Textual Amendments

F610 S. 93A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 26**; S.I. 1998/3173, art. 2

F611 Words in s. 93A(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(8)**

F612 Words in s. 93A(3)(4) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(9)**

F613 Words in s. 93A(6) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(10)(a)**

F614 Words in s. 93A(6) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(10)(b)**

F615 Words in s. 93A(7) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(11)**

[F616]94 Failure to make return for corporation tax.

. . . . . .

Textual Amendments

F616 S. 94 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 33, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

95 Incorrect return or accounts for income tax or capital gains tax.

(1) Where a person fraudulently or negligently—

(a) delivers any incorrect return of a kind mentioned in **[**[F617]section 8 or 8A of this Act (or either of those sections**]** as extended by section 12 of this Act [F618]... , or

(b) makes any incorrect return, statement, or declaration in connection with any claim for any allowance, deduction or relief in respect of income tax or capital gains tax, or

(c) submits to an inspector or the Board or any Commissioners any incorrect accounts in connection with the ascertainment of his liability to income tax or capital gains tax,

he shall be liable to a penalty not exceeding [[F619]the amount of the difference specified in subsection (2) below.]

(2) The difference is that between—

(a) the amount of income tax and capital gains tax payable for the relevant years of assessment by the said person (including any amount of income tax deducted at source and not repayable), and

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(b) the amount which would have been the amount so payable if the return, statement, declaration or accounts as made or submitted by him had been correct.

(3) The relevant years of assessment for the purposes of this section are, in relation to anything delivered, made or submitted in any year of assessment, that, the next following, and any preceding year of assessment; [F620]...

Textual Amendments

F617 Words in s. 95(1)(a) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 27(1)**; S.I. 1998/3173, art. 2

F618 *Repealed by*Finance Act 1988 (c. 39), s. 148*and* Sch. 14 Part VIII*for* 1990-91*and subsequent years.*

F619 Finance Act 1989 (c. 26), **s. 163(1)**(*a*)*in relation to returns, statements, declarations or accounts delivered, made or submitted on or after 27 July 1989.*

F620 Words in s. 95(3) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), Sch. 19 para. 27(2), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C326 S. 95 extended by Finance Act 1991 (c. 31),, **s. 33(3)(d)**

C327 S. 95 modified by 1988 c. 1, **Sch. 6A Pt. II para. 8(4)** (as inserted (27.7.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 73, Sch. 4 paras.7, **8**)

C328 *See*—Income and Corporation Taxes Act 1988 (c. 1), Sch. 14 para. 7(3)(*d*)—*application of* s. 95*to sums claimed under* s. 266(5)(*b*)*to which the claimant was not entitled.*Finance Act 1989 (c. 26), s. 57(3)—*application of* s. 95(3)*to medical insurance relief.*

C329 S. 95: power to apply conferred (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(4)(d)**

C330 S. 95 applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **26(3)**

C331 S. 95 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **26(3)**

C332 *See* S.I. 1986/1948, reg. 11(3)*and* S.I. 1989/469 reg. 9—*application of* s. 95*to individual applications to subscribe to personal equity plans.*

C333 *See*Finance Act 1988 (c. 39), s. 35*and* Sch. 3 paras. 27*and*28—*married couples.*

C334 *See* S.I. 1986/1948, reg. 23(4)—*amounts deducted under* S.I. 1986/1948 reg. 23(3)*to be treated as amounts of income tax deducted at source and not repayable within the meaning of and for the purposes of* s. 95(2)(*a*)

[[F621]95A Incorrect partnership return or accounts.

(1) This section applies where, in the case of a trade, profession or business carried on by two or more persons in partnership—

(a) a partner (the representative partner)—

(i) delivers an **[**[F622]incorrect partnership return**]**, or

(ii) makes any incorrect statement or declaration in connection with **[**[F623]a **[**[F624]partnership return**]]**, or

(iii) submits to an officer of the Board any incorrect accounts in connection with such a return, and

(b) either he does so fraudulently or negligently, or his doing so is attributable to fraudulent or negligent conduct on the part of a relevant partner.

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(2) Each relevant partner shall be liable to a penalty not exceeding the difference between—

(a) the amount of income tax or corporation tax payable by him for the relevant period (including any amount of income tax deducted at source and not repayable), and

(b) the amount which would have been the amount so payable if the return, statement, declaration or accounts made or submitted by the representative partner had been correct;

and in determining each such penalty, regard shall be had only to the fraud or negligence, or the fraudulent or negligent conduct, mentioned in subsection (1(b) above.

(3) Where, in respect of the same return, statement, declaration or accounts, penalties under subsection (2) above are determined under section 100 of this Act as regards two or more relevant partners—

(a) no appeal against the determination of any of those penalties shall be brought otherwise than by the representative partner **[**[F625]or a successor of his**]**;

(b) any appeal by that partner **[**[F626]or successor**]** shall be a composite appeal against the determination of each of those penalties; and

(c) section 100B(3) of this Act shall apply as if that partner **[**[F626]or successor**]** were the person liable to each of those penalties.

(4) In this section—

"relevant partner" means a person who was a partner at any time during the relevant period;

"relevant period" means the period in respect of which the return was made.**]**

Textual Amendments

F621 S. 95A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 28**; S.I. 1998/3173, art. 2

F622 Words in s. 95A(1)(a)(i) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 32(a)**

F623 Words in s. 95A(1)(a)(ii) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(12)**

F624 Words in s. 95A(1)(a)(ii) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 32(b)**

F625 Words in s. 95A(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(13)(a)**

F626 Words in s. 95A(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(13)(b)**

[F627]96 Incorrect return or accounts for corporation tax.

. . . . . .

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Textual Amendments

F627 S. 96 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 34, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

97 Incorrect return or accounts: supplemental.

(1) Where any such return, statement, declaration or accounts as are mentioned in **[**[F628]section 95**]** above were made or submitted by any person neither fraudulently nor negligently and it comes to his notice (or, if he has died, to the notice of his personal representatives) that they were incorrect, then, unless the error is remedied without unreasonable delay, the return, statement, declaration or accounts shall be treated for the purposes of those sections as having been negligently made or submitted by him.

(2) For the purposes of **[**[F628]section 95**]** above, any accounts submitted on behalf of any person shall be deemed to have been submitted by him unless he proves that they were submitted without his consent or connivance.

Textual Amendments

F628 Words in s. 97(1)(2) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 35**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C335 S. 97 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **26(4)**

C336 S. 97 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **26(4)**

C337 S. 97(1) applied (with modifications) (6.4.1989) by The Personal Equity Plan Regulations 1989 (S.I. 1989/469), **reg. 28(4)** (revoked (6.4.2008) by S.I. 2007/2120)

C338 S. 97(1) applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 14(4)**

C339 S. 97(1) modified (6.4.1999) by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), regs. 1, **35(3)**(5)

[[F629]97AA Failure to produce documents under section 19A.

(1) Where a person fails to comply with a notice or requirement under **[**[F630]section 19A(2), (2A) or (3)**]** of this Act **[**[F631]or paragraph 6(2) or (3A)(b) of Schedule 1A to this Act,**]** he shall be liable, subject to subsection (4) below—

(a) to a penalty which shall be £50, and

(b) if the failure continues after a penalty is imposed under paragraph (a) above, to a further penalty or penalties not exceeding the relevant amount for each day on which the failure continues after the day on which the penalty under that paragraph was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).

(2) In subsection (1)(b) above "the relevant amount" means—

(a) in the case of a determination of a penalty by an officer of the Board under section 100 of this Act, £30;

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(b) in the case of a determination of a penalty by the Commissioners under section 100C of this Act, £150.

(3) An officer of the Board authorised by the Board for the purposes of section 100C of this Act may commence proceedings under that section for any penalty under subsection (1)(b) above, notwithstanding that it is not a penalty to which subsection (1) of section 100 of this Act does not apply by virtue of subsection (2) of that section.

(4) No penalty shall be imposed under subsection (1) above in respect of a failure within that subsection at any time after the failure has been remedied.**]**

Textual Amendments

F629 S. 97AA inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 29**; S.I. 1998/3173, art. 2

F630 Words in s. 97AA(1) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(4)**

F631 Words in s. 97AA(1) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 36**; S.I. 1998/3173, art. 2

[F632 97A Two or more tax-geared penalties in respect of the same tax.

Where two or more penalties—

(a) are incurred by any person and fall to be determined by reference to any income tax or capital gains tax with which he is chargeable for a year of assessment; F633...

F633(b) . . . . . .

each penalty after the first shall be so reduced that the aggregate amount of the penalties, so far as determined by reference to any particular part of the tax, does not exceed whichever is or, but for this section, would be the greater or greatest of them, so far as so determined.**]**

Textual Amendments

F632 S. 97A inserted by Finance Act 1988 (c. 39), **s. 129** (s. 97A(a) has effect for the year 1988-89 and subsequent years, and s. 97A(b) has effect for accounting periods ending after 31 March 1989).

F633 S. 97A(b) and preceding word repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 37, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

98 Special returns, etc.

(1) **[**F634Subject to **[**F635the provisions of this section and**]** section 98A below, where**]** any person—

(a) has been required, by a notice served under or for the purposes of any of the provisions specified in the first column of the Table below, to deliver any return or other document, to furnish any particulars, to produce any document, or to make anything available for inspection, and he fails to comply with the notice, or

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(b) fails to furnish any information, give any certificate or produce any document or record in accordance with any of the provisions specified in the second column of the Table below,

he shall be liable, subject to **[**[F634]subsections (3) and (4) below—

(i) to a penalty not exceeding £300, and

(ii) if the failure continues after a penalty is imposed under paragraph (i) above, to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under paragraph (i) above was imposed (but excluding any day for which a penalty under this paragraph has already been imposed)**]**.

(2) **[**[F636]Subject to section 98A below, where**]** a person fraudulently or negligently furnishes, gives, produces or makes any incorrect information, certificate, document, record or declaration of a kind mentioned in any of the provisions specified in either column of the Table below, he shall be liable to a penalty not exceeding **[**[F636]£3000**]**.

[[F637](3) No penalty shall be imposed under subsection (1) above in respect of a failure within paragraph (*a*) of that subsection at any time after the failure has been remedied.

(4) No penalty shall be imposed under paragraph (ii) of subsection (1) above in respect of a failure within paragraph (*b*) of that subsection at any time after the failure has been remedied.**]**

[[F638](4A) If—

(a) a failure to comply with section 350(1) of, or Schedule 16 to, the principal Act arises from a person's failure to deliver an account, or show the amount, of a payment, and

(b) the payment is within subsection (4B) below,

subsection (1) above shall have effect as if for "£300" there were substituted "£3,000" and as if for "£60" there were substituted "£600".

(4B) A payment is within this subsection if—

(a) the payment is made by a company without an amount representing the income tax on the payment being deducted from the payment,

(b) at the time the payment is made, the company—

(i) does not believe that either of the conditions specified in section 349B of the principal Act is satisfied, or

(ii) where it believes that either of those conditions is satisfied, could not reasonably so believe,

(c) the payment is one from which tax is deductible under section 349 of the principal Act unless the company reasonably believes that one of those conditions is satisfied, and

(d) neither of those conditions is satisfied at the time the payment is made.

(4C) In subsection (4B) above "company" includes a partnership of which any member is a company.**]**

[[F639](5) In the case of a failure to comply with section 765A(2)(*a*) or (*b*) of the principal Act, subsection (1) above shall have effect as if for "£300" there were substituted "£3000" and as if for "£60" there were substituted "£600".**]**

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Changes to legislation: *Taxes Management Act 1970 is up to date with all changes known to be in force on or before 21 July 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)*

[F640TABLE

1.	2.
Part III of this Act,	In the principal Act—
F641	
. . .	
[F642regulations under section 59E of this Act;]	F643
F644	. . .
. . .	[F645regulations under section 42A;]
In the principal Act—	F646
	. . .
F647	F648
[section 38(5)];	. . .
F647	F648
[section 42];	. . .
[F645regulations under section 42A;]	section 136(6);
F648	[F649section 140G;]
. . .	
F648	F650
. . .	...
F651	F652
. . .	. . .
regulations under section 202;	F651
	. . .
section 217;	regulations under section 202;
section 226(3) and (4);	regulations under section 203;
section 234(7)(b), (8) and (9);	section 216;
[F653section 246H;]	section 226(1) and (2);
section 250(6) and (7);	section 234(5), (6) and (7)(a);
section 272(7);	section 250(1) to (5);
section 310(4) and (5);	section 310(1), (2)[F654, (2A)] and (3);
F655	section 313(5);
[regulations under section 326C]	
regulations under section 333;	F655
	[Regulations under section 326C]
[F656regulations under section 333B;]	Regulations under section 333;
[F657regulations under section 431E(1) or 441A(3);]	[F656regulations under section 333B;]
regulations under section 476(1);	section 350(1);

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F658

[regulations under section 477A]

F659

. . .

section 482(3);

regulations under section 482(11);

section 483;

Regulations under section 555(7);

section 561(8);

section 588(7);

regulations under section 602;

[F664regulations under section 605(1A)(b) to (d);**]**

[F666section 605(3)(b) and (4);**]**

regulations under section 612(3);

regulations under section 639;

[F668regulations under section 651A(1)(b) to (d);**]**

F669

. . .

[F670section 660F**]**

section 700(4);

section 708;

section 728;

F672

. . .

section 730(8);

F675

. . .

section 745(1);

section 755;

F674

[section 765A(2)(b) ;]

section 375(5);

[F660regulations under section 431E(1) or 441A(3);**]**

[F661regulations under section 444BB;**]**

[F661regulations under section 444BD;**]**

regulations under section 476(1);

F658

[regulations under section 477A ;]

F662

[section 482(2)]

regulations under section 482(11);

[F663section 552;**]**

[F665regulations under section 552ZA(6);**]**

regulations under section 555(7);

[F667regulations under section 566(1), (2) or (2A);**]**

section 577(4);

section 588(6);

regulations under section 602;

[F671regulations under section 605(1A)(a);**]**

section 605(3)(a);

regulations under section 612(3);

regulations under section 639;

[F673regulations under section 651A(1)(a);**]**

F674

[section 765A(2)(a);]

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[[F679]section 767C;**]**	regulations under paragraph 7 of Schedule 14;
section 768(9);	Schedule 15, paragraph 14(4);
F676	**[**[F680]Schedule 15B, paragraph 5(1);**]**
. . .	
section 774(5);	Schedule 16;
section 778;	Schedule 22, paragraph 2.
section 815;	Regulations under section **[**[F681]151 of the 1992 Act**]**.
F682	**[**[F683]Sections 43(5) and (6), **[**[F684]45B(5) and (6),**]** 118 to 120, 145(2) and (3) and 203 of the Capital Allowances Act**]**
. . .	
Schedule 5, paragraph 10;	Regulations 16 and 17 of the Income Tax (Interest Relief) Regulations 1982.
F685	Paragraph 15(3) of Schedule 14 to the Finance Act 1984.
Schedule 9, [paragraph 6];	F686
Schedule 15 paragraph 14(5);	. . .
[[F687]Schedule 15B, paragraph 5(2);**]**	F688
	[Section 85(1) and (2) of the Finance Act 1988]
F689	F690
. . .	[Regulations under section 57 of the Finance Act 1989.]
Schedule 22, paragraph 4.	F691
	. . .
[[F692]regulations under paragraph 11B(5) of Schedule 28B**]**	**[**[F693]Regulations under section 33 of the Finance Act 1991**]**.
Section 32 of the Finance Act 1973.	F694
	. . .
Paragraph 2 of Schedule 15 to the Finance Act 1973.	**[**[F695]Section 28(2) of the Finance (No.2) Act 1992.**]**
Regulations under section **[**[F696]151 of the 1992 Act**]**.	**[**[F697]Paragraphs 2 to 6 of Schedule 5A to the 1992 Act.**]**
Paragraph **[**[F698]2(9) of Schedule 1 to the 1992 Act**]**.	**[**[F699]regulations under section 73 of the Finance Act 1995;**]**
F700	**[**[F701]Section 110ZA of the Social Security Administration Act 1992.**]**
. . .	
Section **[**[F702]98 of the 1992 Act**]**.	**[**[F703]Section 104ZA of the Social Security Administration (Northern Ireland) Act 1992.**]**

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Paragraph 15(1) of Schedule 14 to the Finance Act 1984.

Paragraph 6(1) of Schedule 22 to the Finance Act 1985.

[[F706]Section 79(6) of the 1992 Act**]**.

F708

[Regulations under section 57 of the Finance Act 1989]

F710

[Section 73 of the Finance Act 1989]

F690

[Paragraphs 2 to 4 of Schedule 12 to the Finance Act 1989]

[[F712]235 of the 1992 Act**]**.

[[F693]Regulations under section 33 of the Finance Act 1991**]**

[[F713]Paragraph **[**[F714]10 of Schedule 5 to the 1992 Act**]]**

[[F715]section 86(12) of the Finance Act 1995;**]**

[[F716]paragraph 117 of Schedule 8 to the Finance Act 2000**]**

[[F717]paragraph 64 of Schedule 14 to the Finance Act 2000;**]**

[[F718]paragraph 66 of Schedule 15 to the Finance Act 2000**]**

[[F704]Section 86(4) of the Finance Act 1999.**]**

[[F705]paragraph 65 of Schedule 14 to the Finance Act 2000;**]**

[[F707]paragraph 64 or 65 of Schedule 15 to the Finance Act 2000**]**

[[F709]Paragraph 93(2) of Schedule 22 to the Finance Act 2000**]**

[[F711]Paragraph 129 of Schedule 22 to the Finance Act 2000**]**

The references in this Table to regulations under section 602 have effect only for the purpose of giving effect to any provision mentioned in paragraphs (a) and (b) of subsection (2) of that section**]**

Textual Amendments

F634 Finance Act 1989 (c. 26), **s. 164(2)**, (7) *in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.*

F635 Finance Act 1990 (c. 29), **s. 68(3)(a)***for transactions carried out on or after 1 July 1990.*

F636 Finance Act 1989 (c. 26), **s. 164(3)**, (7) *in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.*

F637 Finance Act 1989 (c. 26), **s. 164(4)**, (7) *in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.*

F638 S. 98(4A)-(4C) inserted (with effect in accordance with s. 85(4) of the amending Act) by Finance Act 2001 (c. 9), **s. 85(2)**

F639 Finance Act 1990 (c. 29), **s. 68(3)(b)***for transactions carried out on or after 1 July 1990.*

F640 Table substituted by Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 9 (see also Finance Act 1988 (c. 39), **Sch. 14 Part VI**).

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F641 *Words repealed by*Finance Act 1989 (c. 26), **ss. 164(5)(a)***and* 187*and* Sch. 17 Part VIII *in relation to any failure to comply with a notice etc. on or after 27 July 1989.*

F642 Words in s. 98 inserted (with effect in accordance with s. 89(3) of the amending Act) by Finance Act 1999 (c. 16), **s. 89(1)**

F643 Words in s. 98 repealed (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(4)**

F644 Words in s. 98 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 13, **Sch. 2 Pt. I**

F645 Words in s. 98 inserted (1.5.1995) by Finance Act 1995 (c. 4), **s. 40(2)**

F646 Words in s. 98 repealed (with effect in accordance with s. 37(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(3)**

F647 *Entries transferred to column 1 from column 2 by*Finance Act 1989 (c. 26), **s. 164(5)(b)***in relation to any failure to comply with a notice etc. on or after 27 July 1989.*

F648 Words in s. 98 repealed (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(17)**

F649 Words in s. 98 inserted (31.7.1998) by Finance Act 1998 (c. 36), **s. 52(2)**

F650 *Repealed by*Finance Act 1988 (c. 39), **s. 148***and* Sch. 14 Part VI *in relation to acquisitions on or after 26 October 1987.*

F651 Words in s. 98 repealed (with effect in accordance with s. 61(2)(3) of the amending Act) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(3)** Note 2

F652 Words in s. 98 repealed (with application in accordance with s. 58(4) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(9)**

F653 Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **Sch. 16 para. 10**

F654 Word in s. 98 inserted (with effect in accordance with Sch. 15 para. 39(2) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 15 para. 39(1)**

F655 Finance Act 1990 (c. 29), **s. 28(2)**.

F656 Words in s. 98 inserted (31.7.1998) by Finance Act 1998 (c. 36), **s. 77(2)**

F657 Words in s. 98 Table inserted (with effect in accordance with Sch. 8 paras. 55, 57 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 8 para. 50(a)**

F658 Finance Act 1990 (c. 29), **s. 30***and* Sch. 5 para. 15.

F659 *Words repealed by*Finance Act 1989 (c. 26), **ss. 164(5)**(c), 187, Sch. 17 Part VIII *in relation to any failure to comply with a notice etc. on or after 27 July 1989.*

F660 Words in s. 98 Table inserted (with effect in accordance with Sch. 8 paras. 55, 57 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 8 para. 50(b)**

F661 S. 98 entries inserted (29.4.1996) by Finance Act 1996 (c. 8), **Sch. 32 para. 2**

F662 Finance Act 1989 (c. 26), **s. 164(5)**(*c*)*in relation to any failure to comply with a notice etc. on or after 27 July 1989.*

F663 Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 28 para. 20(a)**

F664 Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 105(4)(a)**

F665 Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 28 para. 20(b)**

F666 Words in s. 98 Table substituted (1.1.1996) by Finance Act 1994 (c. 9), **s. 105(4)(b)**(5); S.I. 1995/3125, art. 2

F667 Words in s. 98 substituted (29.4.1996) by Finance Act 1996 (c. 8), **s. 178(2)**

F668 Words in s. 98 inserted (31.7.1998) by Finance Act 1998 (c. 36), **s. 96(3)(a)**

F669 S. 98 entry repealed (1.10.2000) by Finance Act 1998 (c. 36), s. 96(3)(b)(4), **Sch. 27 Pt. III(21)**; S.I. 2000/2319, art. 2

F670 Words in s. 98 Table substituted (with effect in accordance with s. 74(2) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 17 para. 23**

F671 Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 105(4)(c)**

F672 S. 98 entry repealed (with effect in accordance with s. 159(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(21)**

F673 Words in s. 98 inserted (31.7.1998) by Finance Act 1998 (c. 36), **s. 96(3)(c)**

F674 Finance Act 1990 (c. 29), **s. 68(3)**(*c*), (*d*)*respectively.*

F675 Words in s. 98 repealed (with effect in accordance with Sch. 10 para. 16(3) by the amending Act) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(10)**

F676 Words in s. 98 repealed (with effect in accordance with s. 108(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(25)**

F677 Words in s. 98 repealed (with effect in accordance with Sch. 7 para. 32 of the amending Act) by Finance Act 1996 (c. 8), Sch. 7 para. 29(b), **Sch. 41 Pt. 5(2)** (with Sch. 7 paras. 33-35)

F678 Words in s. 98 repealed (with effect in accordance with Sch. 3 by the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(2)**

F679 Words in s. 98 inserted (with effect in accordance with s. 115(3) of the amending Act) by Finance Act 1998 (c. 36), **s. 115(2)**

F680 Words in s. 98 Table inserted (with effect in accordance with s. 71(4) of the amending Act) by Finance Act 1995 (c. 4), **s. 71(3)(b)**

F681 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(b)(i)** (with ss. 60, 101(1), 171, 201(3)).

F682 Words in s. 98 repealed (with effect in accordance with Sch. 7 para. 32 of the amending Act) by Finance Act 1996 (c. 8), Sch. 7 para. 29(a), **Sch. 41 Pt. 5(2)** (with Sch. 7 paras. 33-35)

F683 Words in s. 98 substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 4(2)** (with Sch. 3)

F684 Words in s. 98 inserted (with effect in accordance with s. 65 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 17 para. 5**

F685 Finance Act 1990 (c. 29), **s. 89***and* Sch. 14 para. 15 (*correction of errors)—deemed to have been made by the* Taxes Act 1988.

F686 *Repealed by*Capital Allowances Act 1990 (c. 1), s. 164(4), Sch. 2

F687 Words in s. 98 Table inserted (with effect in accordance with s. 71(4) of the amending Act) by Finance Act 1995 (c. 4), **s. 71(3)(a)**

F688 Finance Act 1988 (c. 39), s. 85(3).

F689 *Repealed by*Finance Act 1989 (c. 26), **s. 187***and* Sch. 17 Part V*on and after 27 July 1989.*

F690 Finance Act 1989 (c. 26), **s. 107***and* Sch. 12 para. 5.

F691 Words in s. 98 Table repealed (16.7.1992 with application in relation to claims made after 16.7.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 28, 82, **Sch. 18 Pt.VII**.

F692 Words in s. 98 inserted (with application in accordance with Sch. 18 para. 8(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 18 para. 8(3)**

F693 Words in s. 98 Table added (25.7.1991) by Finance Act 1991 (c. 31),, **s. 33(2)**

F694 Words in s. 98 repealed (with effect in accordance with s. 97 of the repealing Act) by Finance Act 1994 (c. 9), **Sch. 26 Pt. 5(10)**

F695 Entry in s. 98 Table inserted (16.7.1992 with application in relation to claims made after 16.7.1992) by Finance (No. 2) Act 1992 (c. 48), **s. 28(4)(6)**.

F696 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(i)** (with ss. 60, 101(1), 171, 201(3)).

F697 Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 97(6)**

F698 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(ii)** (with ss. 60, 101(1), 171, 201(3)).

F699 Words in s. 98 Table inserted (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(5)**

F700 Words in s. 98 repealed (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 4(1), **Sch. 4** (with Sch. 3)

F701 Words in s. 98 inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 5 para. 1**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

F702 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(iii)** (with ss. 60, 101(1), 171, 201(3)).

F703 Words in s. 98 inserted (1.4.1999) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 1(3), **Sch. 4 para. 1**; S.R. 1999/149, art. 2(c), Sch. 2 (with arts. 3-6)

F704 Words in s. 98 inserted (27.7.1999) by Finance Act 1999 (c. 16), **s. 86(9)**

F705 Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 14 para. 65(3)**

F706 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2**(10(a)(iv) (with ss. 60, 101(1), 171, 201(3)).

F707 Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 16 para. 1(2)**

F708 Finance Act 1989 (c. 26), **s. 57(2)**.

F709 Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 22 para. 93(4)**

F710 Finance Act 1989 (c. 26), **s. 73(9)**.

F711 Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 22 para. 129(3)**

F712 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(v)** (with ss. 60, 101(1), 171, 201(3)).

F713 Words in s. 98 Table inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 89(1), **Sch. 16 para. 17**

F714 Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(vi)** (with ss. 60, 101(1), 171, 201(3)).

F715 Words in s. 98 Table inserted (1.5.1995) by virtue of Finance Act 1995 (c. 4), **s. 86(12)**

F716 Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 17 para. 117(4)**

F717 Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 14 para. 64(3)**

F718 Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 16 para. 1(3)**

Modifications etc. (not altering text)

C340 S. 98 applied (with modifications) by Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1).**
S. 98 applied by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C341 S. 98 applied (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**
S. 98 applied (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**

C342 S. 98 amended (27.7.1993) by 1993 c. 34, **s. 187(8)**

C343 S. 98 applied (with modifications) (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg. 11(12)(13)**

C344 S. 98 applied (with modifications) (1.7.1997) by The Manufactured Dividends (Tax) Regulations 1997 (S.I. 1997/993), regs. 1, **8(5)**(6)

C345 S. 98 modified by Social Security Administration Act 1992 (c. 5), s. 111(4) (as inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 5 para. 4(3)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6))

C346 S. 98 applied (with modifications) (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(1)**, **43(6)**

C347 S. 98 applied (with modifications) (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(1)**, 43(6)

C348 S. 98(1) modified (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 13(3)**

C349 S. 98(2) modified (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 14(3)(a)**

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[F719 98A Special penalties in the case of certain returns.

(1) Regulations under section 203(2) (PAYE) or 566(1) (sub-contractors) of the principal Act may provide that this section shall apply in relation to any specified provision of the regulations.

(2) Where this section applies in relation to a provision of regulations, any person who fails to make a return in accordance with the provision shall be liable—

(a) to a penalty or penalties of the relevant monthly amount for each month (or part of a month) during which the failure continues, but excluding any month after the twelfth or for which a penalty under this paragraph has already been imposed, and

(b) if the failure continues beyond twelve months, without prejudice to any penalty under paragraph (*a*) above, to a penalty not exceeding so much of the amount payable by him in accordance with the regulations for the year of assessment to which the return relates as remained unpaid at the end of 19th April after the end of that year.

(3) For the purposes of subsection (2)(*a*) above, the relevant monthly amount in the case of a failure to make a return—

(a) where the number of persons in respect of whom particulars should be included in the return is fifty or less, is £100, and

(b) where the number is greater than fifty, is £100 for each fifty such persons and an additional £100 where that number is not a multiple of fifty.

(4) Where this section applies in relation to a provision of regulations, any person who fraudulently or negligently makes an incorrect return of a kind mentioned in the provision shall be liable to a penalty not exceeding the difference between—

(a) the amount payable by him in accordance with the regulations for the year of assessment to which the return relates, and

(b) the amount which would have been so payable if the return had been correct.]

Textual Amendments

F719 S. 98A inserted by Finance Act 1989 (c. 26), **s. 165(1)** (with s. 165(2); S.I. 1994/2508, art. 2)

Modifications etc. (not altering text)

C350 S. 98A power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), Sch. 1 para. 7 (as amended (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 7 para. 10**; S.I. 1999/527, art. 2(a)(c), Schs. 1, **3** (with art. 3-6))

C351 S. 98A power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(9)-(12)

C352 S. 98A applied (6.4.1993) by The Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. 1993/743), **reg. 11(11)** (revoked (6.4.2007) by S.I. 2005/2045, Sch. 2)

C353 S. 98A applied (6.4.1993) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), **reg. 43(12)** (revoked (6.4.2004) by S.I. 2003/2682, Sch. 2)

C354 S. 98A applied (6.4.1993) by The Income Tax (Employments) Regulations 1993 (S.I. 1993/744), **reg. 104(16)** (revoked (6.4.2004) by S.I. 2003/2682, Sch. 2)

C355 S. 98A applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), reg. 1(1), **Sch. 4 paras. 22(7)**, **31(9)**

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[F720 98B European Economic Interest Groupings.

(1) In this section "grouping" means a European Economic Interest Grouping formed in pursuance of Council Regulation (EEC) No. 2137/85 of 25th July 1985, whether registered in Great Britain, in Northern Ireland or elsewhere.

[F721 (2) Subsections (2A) to (4) below apply where a grouping or member of a grouping required by a notice given under section 12A of this Act to deliver a return or other document fails to comply with the notice.

(2A) The grouping or member shall be liable to a penalty not exceeding £300 multiplied by the number of members of the grouping at the time of the failure to comply.

(2B) If, on an application made to them by an officer of the Board, the General or Special Commissioners so direct, the grouping or member shall be liable, for each day on which the failure continues after the day on which the grouping or member is notified of the direction (but excluding any day for which a penalty under this subsection has already been imposed), to a further penalty or penalties not exceeding £60 multiplied by the number of members of the grouping at the end of that day.**]**

(3) No penalty shall be imposed under **[**F722 subsection (2A) or (2B)**]** above in respect of a failure at any time after the failure has been remedied.

(4) If a grouping to which, or member to whom, a notice is given proves that there was no income or chargeable gain to be included in the return, the penalty under **[**F723 subsections (2A) and (2B)**]** above shall not exceed £100.

(5) Where a grouping or member fraudulently or negligently delivers an incorrect return, accounts or statement, or makes an incorrect declaration in a return delivered, under section 12A above, the grouping or member shall be liable to a penalty not exceeding £3000 multiplied by the number of members of the grouping at the time of delivery.**]**

Textual Amendments

F720 S. 98B inserted (on and after 1 July 1989) by Finance Act 1990 (c. 29), s. 69, Sch. 11 para. 3(1)

F721 S. 98B(2)(2A)(2B) substituted for s. 98B(2) (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 30(1)**; S.I. 1998/3173, art. 2

F722 Words in s. 98B(3) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 30(2)**; S.I. 1998/3173, art. 2

F723 Words in s. 98B(4) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 30(3)**; S.I. 1998/3173, art. 2

[F724 99 Assisting in preparation of incorrect return, etc.

Any person who assists in or induces the preparation or delivery of any information, return, accounts or other document which—

(a) he knows will be, or is or are likely to be, used for any purpose of tax, and

(b) he knows to be incorrect,

shall be liable to a penalty not exceeding £3,000.**]**

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Textual Amendments

F724 S. 99 substituted by Finance Act 1989 (c. 26), **s. 166***in relation to assistance and inducements occurring on or after 27 July 1989.*

Modifications etc. (not altering text)

C356 S. 99 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 99 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

C357 S. 99 modified (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 14(3)(b)**

C358 S. 99 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(2)**

C359 S. 99 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(2)**

[F725 99A Certificates of non-liability to income tax.

If a person who gives a certificate of non-liability to income tax in pursuance of regulations under section 477A of the principal Act (building societies) or section 480B of that Act (deposit-takers)—

(a) gives the certificate fraudulently or negligently, or

(b) fails to comply with any undertaking contained in the certificate in pursuance of the regulations,

he shall be liable to a penalty not exceeding £3,000.**]**

Textual Amendments

F725 S. 99A inserted (25.7.1991) by Finance Act 1991 (c. 31),, **s. 82**

[F726 100 Determination of penalties by officer of the Board.

(1) Subject to subsection (2) below and except where proceedings for a penalty have been instituted under section 100D below F727... , an officer of the Board authorised by the Board for the purposes of this section may make a determination imposing a penalty under any provision of the Taxes Acts and setting it at such amount as, in his opinion, is correct or appropriate.

(2) Subsection (1) above does not apply where the penalty is a penalty under—

(a) section 93(1) above as it has effect before the amendments made by section 162 of the Finance Act 1989 or section 93(1)(*a*) above as it has effect after those amendments,

(b) section 94(1) above as it has effect before the substitution made by section 83 of the Finance (No. 2) Act 1987,

(c) section 98(1) above as it has effect before the amendments made by section 164 of the Finance Act 1989 or section 98(1)(i) above as it has effect after those amendments, or

(d) paragraph (*a*)(i) of section 98A(2) above as it has effect by virtue of section 165(2) of the Finance Act 1989, **[**F728or

(e) section 98B(2)(*a*) above.**]**

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(3) Notice of a determination of a penalty under this section shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within such an appeal against the determination may be made.

(4) After the notice of a determination under this section has been served the determination shall not be altered except in accordance with this section or on appeal.

(5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount of a penalty determined under this section is or has become insufficient the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.

(6) In any case where—

(a) a determination under this section is of a penalty under **[**[F729]section 93(2), (4) or (5) of this Act or**]**[[F730]paragraph 18(2) of Schedule 18 to the Finance Act 1998**]**, and

(b) after the determination has been made it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount which was taken into account as the relevant amount of tax is or has become excessive,

the determination shall be revised so that the penalty is set at the amount which is correct; and, where more than the correct amount has already been paid, the appropriate amount shall be repaid.**]**

Textual Amendments

F726 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

F727 Words in s. 100(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 14, **Sch. 2 Pt. I**

F728 Finance Act 1990 (c. 29), s. 69, **Sch. 11 para. 3(1)***on and after 1 July 1989.*

F729 Words in s. 100(6)(a) inserted (with application in accordance with s. 91(2) of the amending Act) by Finance Act 2001 (c. 9), **s. 91(1)**

F730 Words in s. 100(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 38**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C360 Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
S. 100 restricted (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(4)(b)

C361 S. 100 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C362 S. 100 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C363 S. 100 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C364 S. 100 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(1) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)

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C365 S. 100 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(1)**

[F726 100A Provisions supplementary to section 100.

(1) Where a person who has incurred a penalty has died, a determination under section 100 above which could have been made in relation to him may be made in relation to his personal representatives, and any penalty imposed on personal representatives by virtue of this subsection shall be a debt due from and payable out of his estate.

(2) A penalty determined under section 100 above shall be due and payble at the end of the period of thirty days beginning with the date of the issue of the notice of the determination.

(3) A penalty determined under section 100 above shall for all purposes be treated as if it were charged in an assessment and due and payable.**]**

Textual Amendments

F726 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

Modifications etc. (not altering text)

C366 Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992, ss. 1(4), 173(4), Sch. 1, para. 7(2)(b)(9)-(12)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)

C367 Ss. 100A-100D applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C368 S. 100A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C369 S. 100A(2)(3) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

[F726 100B Appeals against penalty determinations.

(1) An appeal may be brought against the determination of a penalty under section 100 above and, subject to **[**F731 sections 93, 93A and 95A of this Act**][**F732 and**]** the following provisions of this section, the provisions of this Act relating to appeals shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax.

(2) **[**F733 Subject to sections 93(8) and 93A(7) of this Act**]** on an appeal against the determination of a penalty under section 100 above section 50(6) to (8) of this Act shall not apply but—

(a) in the case of a penalty which is required to be of a particular amount, the Commissioners may—

(i) if it appears to them that no penalty has been incurred, set the determination aside,

(ii) if the amount determined appears to them to be correct, confirm the determination, or

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(iii) if the amount determined appears to them to be incorrect, increase or reduce it to the correct amount.

(b) in the case of any other penalty, the Commissioners may—

(i) if it appears to them that no penalty has been incurred, set the determination aside,

(ii) if the amount determined appears to them to be appropriate, confirm the determination,

(iii) if the amount determined appears to them to be excessive, reduce it to such other amount (including nil) as they consider appropriate, or

(iv) if the amount determined appears to them to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.

(3) Without prejudice to **[**[F734]any right to have a case stated under regulation 22 of the General Commissioners Regulations or any right of appeal under section 56A**]** of this Act, an appeal from a decision of the Commissioners against the amount of a penalty which has been determined under section 100 above or this section shall lie, at the instance of the person liable to the penalty, to the High Court or, in Scotland to the Court of Session as the Court of Exchequer in Scotland; and on that appeal the court shall have the like jurisdiction as is conferred on the Commissioners by virtue of this section.**]**

Textual Amendments

F726 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

F731 Words in s. 100B(1) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 31(1)**; S.I. 1998/3173, art. 2

F732 Word in s. 100B(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(7)**

F733 Words in s. 100B(2) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 31(2)**; S.I. 1998/3173, art. 2

F734 Words in s. 100B(3) substituted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 15**

Modifications etc. (not altering text)

C367 Ss. 100A-100D applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C370 Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)

C371 S. 100B applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C372 S. 100B(3) applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(10)**

[[F726]**100C Penalty proceedings before Commissioners.**

(1) An officer of the Board authorised by the Board for the purposes of this section may commence proceedings before the General or Special Commissioners for any penalty

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to which subsection (1) of section 100 above does not apply by virtue of subsection (2) of that section.

(2) Proceedings under this section shall be by way of information in writing, made to the Commissioners, and upon summons issued by them to the defendant (or defender) to appear before them at a time and place stated in the summons; and they shall hear and decide each case in a summary way.

(3) Any penalty determined by the Commissioners in proceedings under this section shall for all purposes be treated as if it were tax charged in an assessment and due and payable.

(4) An appeal against the determination of a penalty in proceedings under this section shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland—
  (a) by any party on a question of law, and
  (b) by the defendant (or, in Scotland, the defender) against the amount of the penalty.

(5) On any such appeal the court may—
  (a) if it appears that no penalty has been incurred, set the determination aside,
  (b) if the amount determined appears to be appropriate, confirm the determination,
  (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the court considers appropriate, or
  (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the court considers appropriate.**]**

Textual Amendments

F726 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

Modifications etc. (not altering text)

C367 Ss. 100A-100D applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C373 S. 100C applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C374 Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)

C375 S. 100C applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C376 S. 100C applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

[F726 100D Penalty proceedings before court.

(1) Where in the opinion of the Board the liability of any person for a penalty arises by reason of the fraud of that person or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.

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(2) Proceedings under this section which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act shall be instituted—

(a) in England and Wales, in the name of the Attorney General,

(b) in Scotland, in the name of the Lord Advocate, and

(c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.

(3) Any proceedings under this section instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.

(4) If in proceedings under this section the court does not find that fraud is proved but consider that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.**]**

Textual Amendments

F726 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

Modifications etc. (not altering text)

C367 Ss. 100A-100D applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C377 Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)

C378 S. 100D applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C379 S. 100D applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C380 S. 100D modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(2) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)

C381 S. 100D applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(2)**

C382 S. 100D(2) functions transferred (20.5.1999 immediately before the time by reference to which the Lord Advocate's retained functions are determined for the purposes of 1998 c. 46, s. 52(6)(a)) by The Transfer of Functions (Lord Advocate and Advocate General for Scotland) Order 1999 (S.I. 1999/679), arts. 1(2), 2, **Sch.**; S.I. 1998/3178, art. 2, Sch. 4

[[F735]101 Evidence for purposes of proceedings relating to penalties.

An assessment which can no longer be varied by any Commissioners on appeal or by order of any court is sufficient evidence, for the purposes of—

(a) the preceding provisions of this Part, and

(b) the provisions of Schedule 18 to the Finance Act 1998 relating to penalties,

that the amounts in respect of which tax is charged in the assessment arose or were received as stated in the assessment.**]**

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Textual Amendments

F735 S. 101 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 39**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C383 S. 101 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

102 Mitigation of penalties.

The Board may in their discretion mitigate any penalty, or stay or compound any proceedings for **[**[F736]a penalty**]**, and may also, after judgment, further mitigate or entirely remit the penalty.

Textual Amendments

F736 Finance Act 1989 (c. 26), **s. 168(4)**.

Modifications etc. (not altering text)

C384 Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1 para. 7(2)(b)(9)-(12)**

C385 Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(2)**, 86 (with s. 83(6)))

C386 See Finance Act 1966 s.27, Sch.6 para.23(7)(b) and S.I. 1966/1191, reg. 4—application of this section in relation to penalties under para.23 (transitional relief to companies with overseas trading income).

C387 S. 102 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C388 S. 102 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C389 S. 102 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

[[F737]103 Time limits for penalties.

(1) Subject to subsection (2) below, where the amount of a penalty is to be ascertained by reference to tax payable by a person for any period, the penalty may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the Commissioners or a Court—

(a) at any time within six years after the date on which the penalty was incurred, or

(b) at any later time within three years after the final determination of the amount of tax by reference to which the amount of the penalty is to be ascertained.

(2) Where the tax was payable by a person who has died, and the determination would be made in relation to his personal representatives, section (1)(*b*) above does not apply if the tax was charged in an assessment made later than six years after **[**[F738]the 31st January next following the chargeable period**]** for which it was charged.

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(3) A penalty under section 99 of this Act may be determined by an officer of the Board, or proceedings for such a penalty may be commenced before a court, at any time within twenty years after the date on which the penalty was incurred.

(4) A penalty to which neither subsection (1) nor subsection (3) above applies may be so determined, or proceedings for such a penalty may be commenced before the Commissioners or a court, at any time within six years after the date on which the penalty was incurred or began to be incurred.**]**

Textual Amendments

F737 S. 103 substituted by Finance Act 1989 (c. 26), **s. 169**.

F738 Words in s. 103(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 32**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C390 S. 103(1)(4) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C391 Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
Ss. 102-104 power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)

C392 S. 103 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C393 S. 103(3)(4) applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C394 S. 103(3)(4) applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

[[F739]103A Interest on penalties.

A penalty under any of the provisions of **[**[F740]Part II, IV or VA**]** or this Part of this Act**[**[F741], or Schedule 18 to the Finance Act 1998,**]** shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.**]**

Textual Amendments

F739 S. 103A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 33**; S.I. 1998/3173, art. 2

F740 Words in s. 103A substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(8)**

F741 Words in s. 103A inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 40**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C384 Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1 para. 7(2)(b)(9)-(12)**

C385 Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(2)**, 86 (with s. 83(6)))

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C395 S. 103A applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

C396 S. 103A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C397 S. 103A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C398 S. 103A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

104 Saving for criminal proceedings.

The provisions of the Taxes Acts shall not, save so far as is otherwise provided, affect any criminal proceedings for any misdemeanour.

Modifications etc. (not altering text)

C384 Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1 para. 7(2)(b)(9)-(12)**

C385 Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(2)**, 86 (with s. 83(6)))

C399 S. 104 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C400 S. 104 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C401 S. 104 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(3)**

C402 S. 104 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C403 S. 104 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(3) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)

C404 S. 104 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(3)**

105 Evidence in cases of fraud or wilful default.

(1) Statements made or documents produced by or on behalf of a person shall not be inadmissable in any such proceedings as are mentioned in subsection (2) below by reason only that it has been drawn to his attention that—

[[F742](a) pecuniary settlements may be accepted instead of a penalty being determined, or proceedings being instituted, in relation to any tax,**]**

(b) though no undertaking can be given as to whether or not the Board will accept such a settlement in the case of any particular person, it is the practice of the Board to be influenced by the fact that a person has made a full confession of any **[**[F743]fraudulent conduct**]** to which he had been a party and has given full facilities for investigation,

and that he was or may have been induced thereby to make the statements or produce the documents.

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(2) The proceedings mentioned in subsection (1) above are—

(a) any criminal proceedings against the person in question for any form of **[**[F743]fraudulent conduct**]** in connection with or in relation to tax, and

(b) any proceedings against him for the recovery of any **[**[F744]tax due from him**]**[F745]**[**and

(c) any proceedings for a penalty or on appeal against the determination of a penalty.**]**

Textual Amendments

F742 Finance Act 1989 (c. 26), **s. 168(5)(a)**.

F743 Finance Act 1989 (c. 26), **s. 149(5)***but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983.*

F744 Finance Act 1989 (c. 26), **s. 168(5)(b)**.

F745 Finance Act 1989 (c. 26), **s. 168(5)(c)**.

Modifications etc. (not altering text)

C385 Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(2)**, 86 (with s. 83(6)))

C405 S. 105 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 105 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

C406 S. 105 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C407 S. 105 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**

C408 S. 105 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C409 S. 105 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(4) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)

C410 S. 105 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(4)**

106 Refusal to allow a deduction of income tax, and avoidance of agreements for payment without deduction.

(1) A person who refuses to allow a deduction of income tax authorised by the Taxes Acts to be made out of any payment shall incur a penalty of £50.

(2) Every agreement for payment of interest, rent or other annual payment in full without allowing any such deduction shall be void.

Scotland

107 Criminal liability for false statements made to obtain allowances.

(1) This section applies only in Scotland.

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(2) If any person, for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of tax, either for himself or for any other person, or, in any return made with reference to tax, knowingly makes any false statement or false representation, he shall be liable, on summary conviction, to imprisonment for a term not exceeding six months.

(3) Notwithstanding anything in the Summary Jurisdiction (Scotland) Act 1954, proceedings for an offence under this section may be commenced at any time within three years from the time when the offence was committed.

(4) The expression "return" in this section shall be construed without regard to the definition in section 118(1) of this Act .

Modifications etc. (not altering text)

C411 S. 107(1)-(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 107 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

Modifications etc. (not altering text)

C412 Pt. XI modified (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 39(2)(a)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

C413 Pt. XI: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), **Sch. 17 para. 17(b)**

[F746 Settlements

Textual Amendments

F746 S. 107A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(5)**

107A Relevant trustees.

(1) Subject to the following provisions of this section, anything which for the purposes of this Act is done at any time by or in relation to any one or more of the relevant trustees of a settlement shall be treated for those purposes as done at that time by or in relation to the other or others of those trustees.

(2) Subject to subsection (3) below, where the relevant trustees of a settlement are liable—

(a) to a penalty under section 7, 12B, 93, 95 or 97AA of this Act or paragraph 2A of Schedule 1A to this Act, or to interest under section 103A of this Act on such a penalty;

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(b) to make a payment in accordance with an assessment under section 30 of this Act, or to make a payment under section 59A or 59B of this Act;

(c) to a surcharge under section 59C of this Act, or to interest under that section on such a surcharge; or

(d) to interest under section 86 of this Act,

the penalty, interest, payment or surcharge may be recovered (but only once) from any one or more of those trustees.

(3) No amount may be recovered by virtue of subsection (2)(a) or (c) above from a person who did not become a relevant trustee until after the relevant time, that is to say—

(a) in relation to so much of a penalty under section 93(3) or 97AA(1)(b) of this Act as is payable in respect of any day, or to interest under section 103A of this Act on so much of such a penalty as is so payable, the beginning of that day;

(b) in relation to a penalty under any other provision of this Act mentioned in subsection (2)(a) above, or to interest under section 103A of this Act on such a penalty, the time when the relevant act or omission occurred; and

(c) in relation to a surcharge under subsection (2) or (3) of section 59C of this Act, or to interest under that section on such a surcharge, the beginning of the day mentioned in that subsection;

and in paragraph (b) above "the relevant act or omission" means the act or omission which caused the penalty to become payable.

(4) In a case where—

(a) subsection (2)(a) above applies in relation to a penalty under section 93 of this Act, or

(b) subsection (2)(c) above applies in relation to a surcharge under section 59C of this Act,

subsection (8) of section 93 or, as the case may be, subsection (9) of section 59C of this Act shall have effect as if the reference to the taxpayer were a reference to each of the relevant trustees.**]**

Modifications etc. (not altering text)

C414 S. 107A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

Companies

108 Responsibility of company officers.

(1) Everything to be done by a company under the Taxes Acts shall be done by the company acting through the proper officer of the company **[**[F747]or, except where a liquidator has been appointed for the company, through such other person as may for the time being have the express, implied or apparent authority of the company to act on its behalf for the purpose**]**, and service on a company of any document under or in pursuance of the Taxes Acts may be effected by serving it on the proper officer.

This subsection is without prejudice to Part VIII of this Act (charges on non-residents) as it applies to corporation tax.

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(2) Corporation tax or other tax chargeable under the Corporation Tax Acts on a company which is not a body corporate, or which is a body corporate not incorporated under the [F748Companies Act 1985] or any other enactment forming part of the law of the United Kingdom, or by Charter, may, at any time after the tax becomes due, and without prejudice to any other method of recovery, be recovered from the proper officer of the company, and that officer may retain out of any money coming into his hands on behalf of the company sufficient sums to pay that tax, and, so far as he is not so reimbursed, shall be entitled to be indemnified by the company in respect of the liability so imposed on him.

(3) For the purposes of this section—

(a) the proper officer of a company which is a body corporate shall be the secretary or person acting as secretary of the company, except that if a liquidator has been appointed for the company the liquidator shall be the proper officer,

(b) the proper officer of a company which is not a body corporate or for which there is no proper officer within paragraph (a) above, shall be the treasurer or the person acting as treasurer, of the company .

F749(4) . . . . . .

Textual Amendments

F747 Words in s. 108(1) inserted (27.7.1993) by 1993 c. 34, s. 120, **Sch. 14 para.7**

F748 Companies Consolidation (Consequential Provisions) Act 1985 (c. 9), s. 30, Sch. 2 with effect from 1 July 1985.

F749 A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 29. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

Modifications etc. (not altering text)

C415 S. 108 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C416 S. 108 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C417 S. 108 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C418 S. 108 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch.17 para.18 (special tax on banking deposits).

[F750109 Corporation tax on close company in connection with loans to participators etc.

(1) The provisions of **[**F751sections 419 and 420**]** of the principal Act (charge of tax in connection with loans by close companies to participators etc.) directing that tax be assessed and recoverable as if it were an amount of corporation tax shall be taken as applying, subject to the provisions of the Taxes Acts, and to any necessary modifications, all enactments applying generally to corporation tax, including those relating to the assessing, collecting and receiving of corporation tax, those conferring or regulating a right of appeal and those concerning administration, penalties, interest on unpaid tax and priority of tax in cases of insolvency under the law of any part of the United Kingdom.

(2) Section 86 of this Act shall apply in relation to tax under the said **[**F751sections 419 and 420**]** as if **[**F752the date given by the Table in subsection (4) of the said section 86 were

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the last day of the three months following the end of the financial year in which the loan or advance was made**]**.

(3) For the purposes of section **[**[F753]87A**]** of this Act as applied by subsection (1) above, the date when tax **[**[F754]under the said section **[**[F755]419**]** became due and payable shall be that determined in accordance with subsection **[**[F755](3)**]**of that section**]**.

[F756](3A) **[** If

[[F757](a)**]** there is such a repayment of the whole or any part of a loan or advance as is referred to in subsection **[**[F758](4)**]** of section **[**[F758]419**]** of the principal Act, **[**[F759]or

(b) there is such a release or writing off of the whole or any part of the debt in respect of a loan or advance as is referred to in that subsection,**]**

interest under section 87A of this Act on so much of the tax under the said section **[**[F758]419**]** as is referable to the amount repaid**[**[F760], released or written off**]** shall not be payable in respect of any period after the date on which the repayment was made **[**[F761]or the release or writing off occurred**]**.**]**

(4) Section 91 of this Act shall not apply in consequence of any discharge or repayment of tax under section [F751]**[**419(4)**]** of the principal Act.

(5) For the purposes of the said section 91, a relief from tax under the said [F751]**[**sections 419 and 420**]** shall not be treated as affecting tax charged by any assessment unless the assessment is to tax under that section.**]**

Textual Amendments

F750 Finance Act 1972 (c. 41), s.111, Sch.24 para.13 in relation to times after 5 April 1973 (subject to s.111(3)).

F751 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 32**.

F752 Words substituted by Finance (No.2) Act 1975 (c. 45), s.46(5) in relation to tax charged by assessments where notices issued after 31 July 1975.

F753 Word in s. 109(3) substituted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 91(2)** (with s. 91(4)); S.I. 1992/3066, art. 2(2)(a)

F754 Words in s. 109(3) substituted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 91(2)** (with s. 91(4)); S.I. 1992/3066, **art. 2(2)(a)**

F755 Words substituted by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 10(8)(a)**

F756 S. 109(3A) inserted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 91(3)** (with s. 91(4)); S.I. 1992/3066, **art. 2(2)(a)**

F757 Word in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 3 para. 6(2)(a)**

F758 Words substituted by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 10(8)(b)**

F759 Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 3 para. 6(2)(b)**

F760 Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 3 para. 6(2)(c)**

F761 Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 3 para. 6(2)(d)**

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Valuation

110 Valuation of land: power of entry.

Any person authorised in that behalf by the Board may, on producing if so required evidence of his authority, at any reasonable time enter on and inspect, with a view to establishing its annual value, any land the annual value of which falls to be determined for purposes of income tax or corporation tax .

Modifications etc. (not altering text)

C419 *See*Inland Revenue Regulation Act 1890 (c. 21), s.11—*fine for obstruction of officers.*

111 Valuation of assets: power to inspect.

(1) If for the purposes of [F762]**[**the **[**[F763]1992 Act**]]** the Board authorise an inspector or other officer of the Board to inspect any property for the purpose of ascertaining its market value the person having the custody or possession of that property shall permit the inspector or other officer so authorised to inspect it at such reasonable times as the Board may consider necessary.

[F764](1A) . . . . . .

(2) If any person wilfully delays or obstructs an inspector or other officer of the Board acting in pursuance of this section he shall be liable on summary conviction to a fine not exceeding £5.

Textual Amendments

F762 Capital Gains Tax Act 1979 (c. 14,) s.157(2), Sch.7 para.8, for 1979—80 et seq.

F763 Words in s. 111(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(2) (with ss. 60, 101(1), 171, 201(3))

F764 A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 30. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

Modifications etc. (not altering text)

C420 S. 111(2) fine increased to £25 by virtue of the Criminal Justice Act 1982 (c.48), ss.37, 38, 54 from 11 April 1983 by S.I. 1982/1857; S.I. 1983/24; and to £50 from 1 May 1984 by S.I. 1984/447; S.I. 1984/526 (s. 61).

Documents

112 Loss, destruction or damage to assessments, returns, etc.

(1) Where any assessment to tax, or any duplicate of assessment to tax, or any return or other document relating to tax, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless, the Commissioners, inspectors, collectors and other officers having powers in relation to tax may, notwithstanding anything in any enactment to the contrary, do all such acts and things as they might have done, and all acts and things done under or in pursuance of this section shall be

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as valid and effectual for all purposes as they would have been, if the assessment or duplicate of assessment had not been made, or the return or other document had not been made or furnished or required to be made or furnished :

Provided that, where any person who is charged with tax in consequence or by virtue of any act or thing done under or in pursuance of this section proves to the satisfaction of the Commissioners having jurisdiction in the case that he has already paid any tax for the same chargeable period in respect of the subject matter and on the account in respect of and on which he is so charged, relief shall be given to the extent to which the liability of that person has been discharged by the payment so made either by abatement from the charge or by repayment, as the case may require.

[F765](1A) . . . . . .

(2) In this section, "the Commissioners" means, as the case may require, either the Board or the General or Special Commissioners concerned.

[F766]**[**(3) The references in subsection (1) above to assessments to tax include references to determinations of penalties; and in its application to such determinations the proviso to that subsection shall have effect with the appropriate modifications.**]**

Textual Amendments

F765 A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 31. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

F766 Finance Act 1989 (c. 26), **s. 168(6)**.

Modifications etc. (not altering text)

C421 S. 112 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C422 S. 112 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C423 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C424 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

C425 S. 112 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C426 S. 112 applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

113 Form of returns and other documents.

(1) Any returns under the Taxes Acts shall be in such form as the Board prescribe, and in prescribing income tax forms under this subsection the Board shall have regard to the desirability of securing, so far as may be possible, that no person shall be required to make more than one return annually of the sources of his income and the amounts derived therefrom.

[[F767](1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act **[**[F768]or paragraph 41 of Schedule 18 to the Finance Act 1998**]**, or

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any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.**]**

F769(1C) . . . . . .

F770**[**(1D) Where an officer of the Board has decided to impose a penalty under section 100 of this Act and has taken all other decisions needed for arriving at the amount of the penalty, he may entrust to any other officer of the Board responsibility for completing the determination procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the determination on the person liable to the penalty.**]**

(2) Any return or assessment or other document relating to chargeable gains or tax on capital gains may be combined with one relating to income or income tax.

(3) Every assessment, F771**[**determination of a penalty,**]** duplicate, warrant, notice of assessment F771**[**, of determination**]** or of demand, or other document required to be used in assessing, charging, collecting and levying tax F771**[**or determining a penalty**]** shall be in accordance with the forms prescribed from time to time in that behalf by the Board, and a document in the form prescribed and supplied or approved by them shall be valid and effectual .

Textual Amendments

F767 Finance Act 1970 (c. 24), s.18, Sch. 4, para. 10.

F768 Words in s. 113(1B) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 41**; S.I. 1998/3173, art. 2

F769 S. 113(1C) repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(2)(c), **Sch. 41 Pt. 5(8)**

F770 Finance Act 1989 (c. 26), **s. 168(7)**(*a*).

F771 Finance Act 1989 (c. 26), **s. 168(7)**(*b*).

Modifications etc. (not altering text)

C423 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C424 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

C427 S. 113(1A)(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

C428 S. 113 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C429 S. 113(1A)(1B)(3) applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C430 S. 113(1B)(3) applied by The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), **reg. 8**

S. 113(1B)(3) applied (19.4.1991) by The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), **regs. 1**, 6

S. 113(1B) applied (28.3.1992) by The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992 (S.I. 1992/511), **reg.6**

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C431 S. 113(1B) applied (with modifications) (23.3.1993) by The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993 (S.I. 1993/415), **regs. 1(1)**, 6

C432 S. 113(1B) applied (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), **reg. 6**

C433 S. 113(1B) applied (with effect in accordance with reg. 1 of the amending S.I.) by The Lloyds Underwriters (Tax) Regulations 1995 (S.I. 1995/351), **reg. 8**

C434 S. 113(3) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

114 Want of form or errors not to invalidate assessments, etc.

(1) An assessment [F772][or determination], warrant or other proceeding which purports to be made in pursuance of any provision of the Taxes Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the Taxes Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.

(2) An assessment [F772][or determination] shall not be impeached or affected—

(a) by reason of a mistake therein as to—

(i) the name or surname of a person liable, or

(ii) the description of any profits or property, or

(iii) the amount of the tax charged, or

(b) by reason of any variance between the notice and the assessment [F772][or determination].

Textual Amendments

F772 Finance Act 1989 (c. 26), **s. 160(5)**.

Modifications etc. (not altering text)

C423 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C424 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

C435 S. 114 applied by See Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C436 S. 114 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C437 S. 114 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C438 S. 114(2) applied by The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), **reg. 8**

115 Delivery and service of documents.

(1) A notice or form which is to be served under the Taxes Acts on a person may be either delivered to him or left at his usual or last known place or residence .

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(2) Any notice or other document to be given, sent, served or delivered under the Taxes Acts may be served by post, and, if to be given, sent, served or delivered to or on any person by the Board, by any officer of the Board, or by or on behalf of any body of Commissioners, may be so served addressed to that person—

(a) at his usual or last known place of residence, or his place of business or employment, or

(b) in the case of a company, at any other prescribed place, and in the case of a liquidator of a company, at his address for the purposes of the liquidation or any other prescribed place.

(3) In subsection (2) above "prescribed" means prescribed by regulations made by the Board, and the power of making regulations for the purposes of that subsection shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

(4) Notices to be given or delivered to, or served on, the General Commissioners shall be valid and effectual if given or delivered to or served on their clerk .

[[F773](5) Nothing in this section applies to any notice or other document required or authorised by the General Commissioners Regulations or the Special Commissioners Regulations to be sent or delivered to, or served on, any person.**]**

Textual Amendments

F773 S. 115(5) added (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 16**

Modifications etc. (not altering text)

C423 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C424 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

C439 See Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)** (Oil Taxation Acts) regarding modification in relation to petroleum revenue tax and supplementary petroleum duty

C440 S. 115 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C441 S. 115(1)-(3) applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C442 S. 115(1)(2)(5) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

[[F774]**115A Electronic lodgement of tax returns, etc.**

Schedule 3A to this Act (which makes provision with respect to the electronic lodgement of tax returns and documents required in connection with tax returns) shall have effect.**]**

Textual Amendments

F774 S. 115A inserted (1.5.1995) by Finance Act 1995 (c. 4), **Sch. 28 para. 1**

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Modifications etc. (not altering text)

C423 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C424 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

[F775]116 . . . . . .

Textual Amendments

F775 (*Receipts, etc. exempt from stamp duty.*)*Repealed by*Finance Act 1970 s.36(8)*and*Sch.8 Part V,*as from*1*February*1971.

Northern Ireland

117 Action of ejectment in Northern Ireland.

Unless other provision is made in that behalf by any enactment, an action of ejectment in Northern Ireland for non-payment of rent shall not be defeated on the ground that the person liable to pay the rent is entitled under the Income Tax Acts to a deduction which would reduce the amount due by him below a year's rent.

Modifications etc. (not altering text)

C443 *See the*Northern Ireland Constitution Act 1973 (c.36), **s.40***and*Sch.5 para.1—*includes, from appointed day, a Measure of the Northern Ireland Assembly.*

Interpretation

118 Interpretation.

(1) In this Act, unless the context otherwise requires—

"Act" includes an Act of the Parliament of Northern Ireland and "enactment" shall be construed accordingly,

"the Board" means the Commissioners of Inland Revenue,

"body of persons" means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,

"branch or agency" means any factorship, agency, receivership, branch or management, and "branch or agent" shall be construed accordingly,

"chargeable gain" has the same meaning as in [F776]**[**the **[**[F777]1992 Act**]]**,

"chargeable period" means a year of assessment or a company's accounting period,

"collector" means any collector of taxes,

"company" has the meaning given by [F778]**[**sections 419 and 420**]** of the principal Act (with section [F778]**[**468**]** of that Act) [F779]... ,

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[F780"the General Commissioners Regulations" means the General Commissioners (Jurisdiction and Procedure) Regulations 1994,]

"incapacitated person" means any infant, person of unsound mind, lunatic, idiot or insane person,

[F781"infant", in relation to Scotland, except in section 73 of this Act, means a person under legal disability by reason of nonage, and, in the said section 73, means a person under the age of 18 years.]

"inspector" means any inspector of taxes,

F782 . . . . . .

[F783"partnership return" has the meaning given by section 12AA(10A) of this Act,]

"the principal Act" means the Income and Corporation Taxes Act F778[1988],

[F784"the relevant trustees", in relation to a settlement, shall be construed in accordance with section 7(9) of this Act.]

"return" includes any statement or declaration under the Taxes Acts,

[F785"the Special Commissioners Regulations" means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994,]

[F786"successor", in relation to a person who is required to make and deliver, or has made and delivered, [F787a partnership return], and "predecessor" and "successor", in relation to the successor of such a person, shall be construed in accordance with section 12AA(11) of this Act;]

"tax", where neither income tax nor capital gains tax nor corporation tax F788[nor development land tax] is specified, means any of those taxes F789[except that in sections 20, 20A, 20B, 20C and 20D it does not include development land tax],

"the Taxes Acts" means this Act and—

(a) the Tax Acts F790... and

(b) [F791the Taxation of Chargeable Gains Act 1992] and all other enactments relating to capital gains tax,

(c) F792 . . . . . .

[F793"the 1992 Act " means the Taxation of Chargeable Gains Act 1992]

"trade" includes every trade, manufacture, adventure or concern in the nature of trade .

(2) For the purposes of this Act, a person shall be deemed not to have failed to do anything required to be done within a limited time if he did it within such further time, if any, as the Board or the Commissioners or officer concerned may have allowed; and where a person had a reasonable excuse for not doing anything required to be done he shall be deemed F794[not to have failed to do it unless the excuse ceased and, after the excuse ceased, he shall be deemed] not to have failed to do it if he did it without unreasonable delay after the excuse had ceased:

F795 . . . . . .

F796(3) . . . . . .

(4) For the purposes of this Act, the amount of tax covered by any assessment shall not be deemed to be finally determined until that assessment can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

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Textual Amendments

F776 Capital Gains Tax Act 1979 (c. 14), s.157(2), **Sch.7 para.8** for 1979—80 et seq.

F777 Words in s. 118(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(11)(a) (with ss. 60, 101(1), 171, 201(3))

F778 Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 32**.

F779 *Words omitted related to development land tax*. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**

F780 Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 17(a)**

F781 Definition in s. 118(1) inserted (S.) (25.9.1991) by Age of Legal Capacity (Scotland) Act 1991 (c. 50, SIF 49:8), ss. 10(1), 11(2), **Sch. 1 para. 34** (with s. 1(3)

F782 Words in s. 118 repealed by Finance Act 1989 (c. 26), s. 187, **Sch. 17 Part VIII** (but does not affect the making of assessments for years before 1983-84 or accounting periods ending before 1 April 1983)

F783 Words in s. 118(1) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 33(2)**

F784 Words in s. 118 inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 103(6)**

F785 Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), **Sch. 1 para. 17(b)**

F786 Words in s. 118(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 123(14)**

F787 Words in s. 118(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 33(3)**

F788 Development Land Tax Act 1976 s.41, Sch.8 para. 32. Repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X***in respect of disposals taking place on or after* 19 *March* 1985.

F789 Words in s. 118(1) inserted by Finance Act 1976 (c. 40), **s.57(2)**

F790 Repealed by Income and Corporation Taxes Act 1988 (c. 1), s. 844, Sch. 31

F791 Words in s. 118(1)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by virtue of Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(11)(b) (with ss. 60, 101(1), 171, 201(3))

F792 A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.32. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

F793 Definition in s. 118(1)(b) inserted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(11)(c) (with ss. 60, 101(1), 171, 201(3))

F794 Finance (No. 2) Act 1987 (c. 51), **s. 94**.

F795 S. 118(2) proviso repealed by Finance Act 1970 s.36(8), Sch.8 Part VII.

F796 S. 118(3) repealed (with effect in accordance with s. 199(2)(3), Sch. 19 para. 34(3) of the amending Act) by Finance Act 1994 (c. 9), Sch. 19 para. 34(2), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C444 S. 118(1)(2) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 118(1)-(3) applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C445 S. 118 applied (5.10.1999) by Tax Credits Act 1999 (c. 10), **ss. 10(3)**, 20(2)

C446 S. 118(1) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

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C447 S. 118(1) applied in part by Income and Corporation Taxes Act 1988 (c. 1), **s. 606(3)**
C448 S. 118(1) applied in part by Income and Corporation Taxes Act 1988 (c. 1), **s. 754(9)**
C449 S. 118(2)(4) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
C450 S. 118(2) applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(5)**
C451 S. 118(2) applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(5)**

PART XII

GENERAL

119 Commencement and construction.

(1) This Act shall come into force for all purposes on 6th April 1970 to the exclusion of the corresponding enactments repealed by the principal Act.

(2) This Act, and the repeals made by the principal Act, have effect subject to Schedule 4 to this Act.

(3) This Act, so far as it relates to income tax or corporation tax, shall be construed as one with the principal Act.

(4) This Act, so far as it relates to chargeable gains, shall be construed as one with [F797]**[**the **[**[F798]1992 Act**]]**.

[F799](5) . . . . . .

Textual Amendments

F797 Capital Gains Tax Act 1979 (c. 14), s.157(2), **Sch.7 para.8** for 1979—80 et seq.
F798 Words in s. 119(4) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(2) (with ss. 60, 101(1), 171, 201(3))
F799 A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.33. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.

120 Short title.

This Act may be cited as the Taxes Management Act 1970.

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