



# Taxes Management Act 1970

## 1970 CHAPTER 9

An Act to consolidate certain of the enactments relating to income tax, capital gains tax and corporation tax, including certain enactments relating also to other taxes. [12th March 1970]

### Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

### Modifications etc. (not altering text)

- C1** Act applied (19.4.1991) for the year of assessment 1988-1989 by [S.I. 1991/851, regs. 1, 3\(1\)](#)
- C2** **EDITORIAL NOTE** This Act is presented in the form in which it appears in the 1990 edition of The Taxes Acts edited by the Inland Revenue and published by Her Majesty's Stationery Office (any references in footnotes etc. to Vol. 1, 2 etc. are to the Volumes of that edition). The style of editing (see the following paragraph) differs from that applicable to most Acts published in Statutes in Force. Repealed matter is printed in italic type with a foot-note or, if its inclusion is unnecessary, omitted. Textual amendments, including additions, to any enactment are printed, as part of that enactment, in ordinary type enclosed in square brackets, with a footnote giving the reference to the amending enactment and, where necessary, the previous wording of the amended enactment. Where the effect of an enactment is modified or extended by a later enactment without specific amendment of the original words, the change is indicated by a footnote.
- C3** Act extended (with modifications) (28.3.1992) for year of assessment 1989-1990 by [S.I. 1992/511, regs. 1,3, Sch. 1](#)
- C4** Power to modify Act conferred (6.3.1992) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 209\(3\), 289](#) (having effect in relation to tax for the year 1992-93 and subsequent years of assessment, and tax for other chargeable periods beginning on or after 6.4.1992 see [s. 289](#)) (with ss. 60, 101(1), 171, 201(3))
- C5** Act 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\(1\)](#).
- C6** Act applied (27.7.1993) by [1993 c. 34, s. 80\(7\)](#)
- C7** Act: power to modify conferred (27.7.1993 with effect for the year 1992-93 and subsequent years of assessment) by [1993 c. 34, s. 182\(2\), 184\(3\)](#)

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**Status:** Point in time view as at 01/09/1991.

**Changes to legislation:** Taxes Management Act 1970, Introductory Text is up to date with all changes known to be in force on or before 05 August 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)

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**Commencement Information**

**II** Act wholly in force at 6.4.1970, see s. 119(1)

**Status:**

Point in time view as at 01/09/1991.

**Changes to legislation:**

Taxes Management Act 1970, Introductory Text is up to date with all changes known to be in force on or before 05 August 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.