



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART I

#### ADMINISTRATION

##### Modifications etc. (not altering text)

- C1** Pt. 1 modified (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [Sch. 17 para. 1](#)

#### <sup>F1</sup> **Responsibility for certain taxes**

The Commissioners for Her Majesty's Revenue and Customs shall be responsible for the collection and management of—

- (a) income tax,
- (b) corporation tax, and
- (c) capital gains tax.]

##### Textual Amendments

- F1** S. 1 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 12](#); S.I. 2005/1126, art. 2(2)(h)

##### Modifications etc. (not altering text)

- C2** S. 1 applied (E.W.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/944\)](#), regs. 1(1), **10(1)**
- C3** S. 1 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **7(1)**

#### <sup>F2</sup> **General Commissioners**

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*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: Taxes Management Act 1970, PART I is up to date with all changes known to be in force on or before 15 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)*

**Textual Amendments**

**F2** S. 2 repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 8 para. 1(2), [Sch. 23 Pt. 1](#); S.I. 2008/2696, art. 6(b)(c)(i) (with art. 4) (as amended (1.4.2009) by S.I. 2009/56, arts. 1, 6, Sch. 2 para. 11(6))

**F3 2A General Commissioners: costs and expenses in legal proceedings.**

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**Textual Amendments**

**F3** S. 2A repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 23 Pt. 1](#); S.I. 2008/2696, art. 6(c)(i) (with art. 4) (as amended (1.4.2009) by S.I. 2009/56, arts. 1, 6, Sch. 2 para. 11(6))

**F4 3 Clerk to General Commissioners.**

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**Textual Amendments**

**F4** S. 3 repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 8 para. 1(2), [Sch. 23 Pt. 1](#); S.I. 2008/2696, art. 6(b)(c)(i) (with art. 4) (as amended (1.4.2009) by S.I. 2009/56, arts. 1, 6, Sch. 2 para. 11(6))

**F5 3A General Commissioners and clerks: indemnity.**

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**Textual Amendments**

**F5** S. 3A repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 23 Pt. 1](#); S.I. 2008/2696, art. 6(c) (with art. 4) (as amended (1.4.2009) by S.I. 2009/56, arts. 1, 6, Sch. 2 para. 11(6))

**F6 4 Special Commissioners.**

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**Textual Amendments**

**F6** S. 4 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 6](#)

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**F7 4A Deputy Special Commissioners.**

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**Textual Amendments**

- F7** S. 4A omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 6**

**F8 5 General and Special Commissioners.**

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**Textual Amendments**

- F8** S. 5 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 6**

**6 Declarations on taking office.**

- F9** (1) .....
- F10** (2) .....
- F11** (3) .....
- F11** (4) .....
- F12** (5) .....

**Textual Amendments**

- F9** S. 6(1) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 6**
- F10** S. 6(2) repealed (1.4.2009) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 23 Pt. 1**; S.I. 2008/2696, art. 6(c)
- F11** S. 6(3)(4) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 13, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)
- F12** S. 6(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 6**

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