



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART III

#### OTHER RETURNS AND INFORMATION

**<sup>F1</sup>13 Persons in receipt of taxable income belonging to others.**

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**Textual Amendments**

**F1** S. 13 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(a\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

**<sup>F2</sup>14 Return of lodgers and inmates.**

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**Textual Amendments**

**F2** S. 14 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(b\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

**<sup>F3</sup>15 Return of employees' earnings etc.**

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**Textual Amendments**

**F3** S. 15 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(c\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

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**F<sup>4</sup>15A Non-resident's staff are UK client's employees for section 15 purposes**

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**Textual Amendments**  
**F4** S. 15A omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(d)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

**F<sup>5</sup>16 Fees, commissions, etc.**

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**Textual Amendments**  
**F5** S. 16 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(e)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

**F<sup>6</sup>16A Agency workers.**

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**Textual Amendments**  
**F6** S. 16A omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(f)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

**F<sup>7</sup>17 Interest paid or credited by banks, building societies, etc. without deduction of income tax.**

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**Textual Amendments**  
**F7** S. 17 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(g)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

**F<sup>8</sup>18 Interest paid without deduction of income tax.**

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**Textual Amendments**  
**F8** S. 18 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(h)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

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## <sup>F9</sup> 18A Other payments and licences etc.

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### Textual Amendments

- F9** S. 18A omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(i\)](#), [65\(1\)\(a\)](#) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

## [<sup>F10</sup> 18B Savings income: regulations about European and international aspects

- (1) The Treasury may make regulations for implementing and for dealing with matters arising out of or related to—
  - (a) any EU obligation created with a view to ensuring the effective taxation of savings income under the law of the United Kingdom and the laws of the other member States, and
  - (b) any arrangements made with a territory other than a member State with a view to ensuring the effective taxation of savings income under the law of the United Kingdom and the law of the other territory.
- (2) In this section “savings income” means—
  - (a) interest, apart from interest of a prescribed description, or
  - (b) other sums of a prescribed description.
- (3) The power to make regulations under this section is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.

### Textual Amendments

- F10** Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 103](#) (with [Sch. 9 paras. 1-9, 22](#))

## 18C Regulations under section 18B: provision about “paying agents”

- (1) Regulations under section 18B may, in particular, require paying agents—
  - (a) to obtain and verify prescribed descriptions of information about the identity and residence of relevant payees to whom they make savings income payments, and
  - (b) to provide to the Commissioners for Her Majesty's Revenue and Customs, or an officer of Revenue and Customs, prescribed descriptions of information about relevant payees to whom they make savings income payments and about the savings income payments which they make to them.
- (2) Regulations under section 18B may include provision for the inspection on behalf of the Commissioners of books, documents and other records of persons who are, or appear to an officer to be, paying agents.

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- (3) In this section “paying agents” means persons of a prescribed description who make savings income payments to other persons.
- (4) In this section “relevant payees” means—
  - (a) persons of a prescribed description who are resident (within the meaning of regulations under section 18B) in a prescribed territory, and
  - (b) persons of any such other description as may be prescribed.
- (5) For the purposes of this section, a person makes savings income payments to another person if the person—
  - (a) makes payments of savings income to the other person, or
  - (b) secures the payment of savings income for the other person.
- (6) In this section “savings income” has the same meaning as in section 18B.
- (7) The descriptions of persons who may be prescribed under subsection (3) include, in particular, public officers and government departments.
- (8) The only territories which may be prescribed under subsection (4)(a) are—
  - (a) the other member States, and
  - (b) territories with which arrangements such as are mentioned in section 18B(1) (b) have been made.

#### **Textual Amendments**

**F10** Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 103](#) (with [Sch. 9 paras. 1-9, 22](#))

### **18D Content of regulations under section 18B: supplementary provision**

- (1) Regulations under section 18B may include provision for notices under such regulations to be combined with notices under [<sup>F11</sup>paragraph 1 of Schedule 23 to the Finance Act 2011 (data-gathering powers)].
- (2) Regulations under section 18B may include provision about the time at or within which, and the manner in which, any requirement imposed by such regulations is to be complied with.
- (3) Regulations under section 18B may include provision for penalties for failure to comply with requirements imposed by such regulations, including provision applying any provision of this Act about the determination of penalties or any other matter relating to penalties.
- (4) Regulations under section 18B—
  - (a) may make different provision for different cases or descriptions of case, and
  - (b) may include incidental, supplemental, consequential and transitional provision and savings.

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**Textual Amendments**

- F10** Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 103** (with Sch. 9 paras. 1-9, 22)
- F11** Words in s. 18D(1) substituted (retrospective to 1.4.2012) by [Finance Act 2012 \(c. 14\)](#), **s. 224(6)**

**18E Interpretation of sections 18B to 18D: “prescribed” etc**

- (1) In sections 18B to 18D “prescribed” means prescribed by regulations under section 18B.
- (2) The following provisions do not apply for the purposes of sections 18B to 18D—
  - (a) section 118 of this Act (interpretation), and
  - (b) section 18 of ITA 2007 (meaning of “savings income” in the Income Tax Acts).]

**Textual Amendments**

- F10** Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 103** (with Sch. 9 paras. 1-9, 22)

**<sup>F12</sup>19 Information for purposes of charge on profits of UK property businesses or under Schedule A.**

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**Textual Amendments**

- F12** S. 19 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 51(2)(j)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

*Production of accounts, books and other information*

**<sup>F13</sup>19A Power to call for documents for purposes of certain enquiries.**

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**Textual Amendments**

- F13** S. 19A omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 66** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 3)

**<sup>F14</sup>20 Power to call for documents of taxpayer and others.**

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**Textual Amendments**

**F14** S. 20 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 67](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 4)

**<sup>F15</sup>20A Power to call for papers of tax accountant.**

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**Textual Amendments**

**F15** S. 20A omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, [Sch. 38 para. 45\(a\)](#) (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

**<sup>F16</sup>20B Restrictions on powers under section 20A.**

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**Textual Amendments**

**F16** S. 20B omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, [Sch. 38 para. 45\(b\)](#) (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

**[<sup>F17</sup>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

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- (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**

F17 S. 20BA inserted (28.7.2000) by Finance Act 2000 (c. 17), s. 149(1)

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

- C1 S. 20BA applied (1.8.2002 for specified purposes) by Tax Credits Act 2002 (c. 21), ss. 36(1), 61; S.I. 2002/1727, art. 2
- C2 Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 28(1)
- C3 Ss. 20BA, 20BB applied by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), reg. 33(1) (as substituted (6.4.2013) by S.I. 2013/607, regs. 1(1), 9)
- C4 S. 20BA applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, 4
- C5 Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), 43(1)

**[<sup>F18</sup>20BB Falsification etc. of documents.**

- (1) Subject to [<sup>F19</sup>subsections (2) and (3)] 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 <sup>F20</sup>... [<sup>F21</sup>an order under section 20BA above], <sup>F22</sup>...
  - <sup>F23</sup>(b) .....  
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 [<sup>F24</sup>the tribunal]<sup>F25</sup>... or an officer of the Board, [<sup>F26</sup>or]
  - (b) after the document has been delivered <sup>F27</sup>... , <sup>F28</sup>...
  - <sup>F29</sup>(c) .....
- (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 [<sup>F30</sup>the order is made, unless before the end of that period an officer of Revenue and Customs has notified the person in writing that the order has not been complied with to the officer's satisfaction].
- <sup>F31</sup>(4) .....
- (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.]

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### Textual Amendments

- F18** 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.*
- F19** Words in s. 20BB(1) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(a)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F20** Words in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(b)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F21** Words in s. 20BB(1)(a) inserted (28.7.2000) by Finance Act 2000 (c. 17), s. 149(3)(a)
- F22** Word in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(c)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F23** S. 20BB(1)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(d)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F24** Words in s. 20BB(2)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 11**
- F25** Words in s. 20BB(2)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(a)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F26** Word in s. 20BB(2)(a) inserted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(b)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F27** Words in s. 20BB(2)(b) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 69(3)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 4)
- F28** Word in s. 20BB(2)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(c)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F29** S. 20BB(2)(c) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(d)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F30** Words in s. 20BB(3) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(4)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F31** S. 20BB(4) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(5)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

### Modifications etc. (not altering text)

- C2** Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **28(1)**
- C3** Ss. 20BA, 20BB applied by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **reg. 33(1)** (as substituted (6.4.2013) by S.I. 2013/607, regs. 1(1), **9**)
- C5** Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **43(1)**
- C6** S. 20BB applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 13(1)(2)
- C7** 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)**
- C8** S. 20BB applied (1.8.2002 for specified purposes) by Tax Credits Act 2002 (c. 21), **ss. 36(1)**, 61; S.I. 2002/1727, art. 2
- C9** Ss. 20B, 20BB applied (with modifications) (6.4.2003) by Tax Credits Act 2002 (c. 21), **s. 25(3)(4)**, 61; S.I. 2002/1727, art. 2
- C10** S. 20BB applied (with modifications) by Social Security Administration Act 1992 (c. 5), **s. 110ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 7**, 13; S.I. 2004/1943, art. 4(a))
- C11** S. 20BB applied (with modifications) by Social Security Administration (Northern Ireland) Act 1992 (c. 8), **s. 104ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 8**, 13; S.I. 2004/1943, art. 4(b))



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**C12** S. 20BB applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 4

**<sup>F32</sup>20C Entry with warrant to obtain documents.**

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**Textual Amendments**

**F32** Ss. 20C, 20CC repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; [S.I. 2007/3166](#), art. 2(c)

**<sup>F32</sup>20CC Procedure where documents etc. are removed.**

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**Textual Amendments**

**F32** Ss. 20C, 20CC repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; [S.I. 2007/3166](#), art. 2(c)

**[<sup>F33</sup>20D Interpretation of ss.20 to 20C.**

- (1) For the purposes of [<sup>F34</sup>section 20BA] above, “the appropriate judicial authority” is—
- (a) in England and Wales, a Circuit judge [<sup>F35</sup>or a District Judge (Magistrates' Courts)];
  - (b) in Scotland, a sheriff; and
  - (c) in Northern Ireland, a county court judge.

<sup>F36</sup>(2) .....

<sup>F37</sup>(3) ..... ]

**Textual Amendments**

**F33** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\)](#), s. 57, **Sch. 6**.

**F34** Words in s. 20D(1) substituted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 47(a)** (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

**F35** Words in s. 20D(1)(a) inserted (1.4.2005) by [Courts Act 2003 \(c. 39\)](#), s. 110(1), **Sch. 4 para. 2(a)**; [S.I. 2005/910](#), art. 3(u)

**F36** S. 20D(2) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 47(b)** (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

**F37** S. 20D(3) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 70(3)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 4)

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

**C13** S. 20D applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 4

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**F38 21 Stock jobbers' transactions.**

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**Textual Amendments**

**F38** S. 21 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 51(2)(k), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

*Surtax*

**F39 22 Additional particulars for surtax.**

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**Textual Amendments**

**F39** S. 22 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 5

**F40 23 Power to obtain copies of registers of securities.**

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**Textual Amendments**

**F40** S. 23 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 51(2)(l), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

**F41 24 Power to obtain information as to income from securities.**

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**Textual Amendments**

**F41** S. 24 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 51(2)(m), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

*Chargeable gains*

**F42 25 Issuing houses, stockbrokers, auctioneers, etc.**

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**Textual Amendments**

**F42** S. 25 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(n\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

<sup>F43</sup>**26 Nominee shareholders.**

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**Textual Amendments**

**F43** S. 26 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(o\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

<sup>F44</sup>**27 Settled property.**

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**Textual Amendments**

**F44** S. 27 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(p\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

<sup>F45</sup>**28 Non-resident companies and trusts.**

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**Textual Amendments**

**F45** S. 28 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 6](#)

**Status:**

Point in time view as at 06/04/2022.

**Changes to legislation:**

Taxes Management Act 1970, PART III is up to date with all changes known to be in force on or before 06 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.