



Taxes Management Act 1970

1970 CHAPTER 9

PART VI

COLLECTION AND RECOVERY

Modifications etc. (not altering text)

- C1 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)
- C2 Pt. 6 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(3\)](#)

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.

Modifications etc. (not altering text)

- C3 S. 60 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C4 S. 60 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).

Status: Point in time view as at 03/05/1994.

Changes to legislation: Taxes Management Act 1970, PART VI is up to date with all changes known to be in force on or before 04 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)

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, [^{F1}the collector may distraint 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, [^{F2}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 [^{F3}in default].
- (5) If the person [^{F4}in default] does not pay the sum due, together with the costs and charges [^{F5}. . .], the distress shall be appraised by [^{F6}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.

^{F7}. . . 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.

- [^{F8}(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

- F1** 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](#)
- F2** 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](#)
- F3** 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](#)
- F4** 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](#)
- F5** 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](#)
- F6** 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](#)
- F7** 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](#)
- F8** S. 61(6) added (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(6\)\(7\)](#); S.I. 1994/87, [art. 2](#)

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Modifications etc. (not altering text)

C5 S. 61 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)

62 Priority of claim for tax.

(1) ^{F9}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, [^{F9}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 [^{F9}such sums as have fallen due at or before the date of seizure].

^{F10}(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) ^{F11}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] ^{F11}distrain the goods and chattels notwithstanding the seizure or assignment, and [^{F11}may proceed] to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of [^{F11}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.

^{F12}(3)

Textual Amendments

- F9** Words in s. 62(1) substituted by [Finance Act 1989 \(c. 26\)](#), s. 153(2).
- F10** S. 62(1A) inserted by [Finance Act 1989 \(c. 26\)](#), s. 153(3).
- F11** Words in s. 62(2) substituted by [Finance Act 1989 \(c. 26\)](#), s. 153(4).
- F12** 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](#).

^{F13}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;

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- (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 pouncing 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 [^{F14}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.]
- ^{F15}(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

F13 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 \(C. 66\)](#).

F14 [Finance Act 1989 \(c. 26\), s. 154\(2\)](#).

F15 [Finance Act 1989 \(c. 26\), s. 154\(3\)](#).

[^{F13}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 pouncing 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.]

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Textual Amendments

F13 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 \(C. 66\)](#).

64 Priority of claim for tax in Scotland.

(1) [^{F16}If 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, [^{F17}the 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 [^{F17}such sums as have fallen due at or before the date of poinding or, as the case may be, other diligence or assignation].

[^{F18}(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).]

(2) [^{F19}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 [^{F19}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.

^{F20}(3)

Textual Amendments

F16 [Finance Act 1989 \(c. 26\)](#), s. [155\(2\)\(a\)](#).

F17 Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), s. [155\(2\)\(b\)\(c\)](#).

F18 [Finance Act 1989 \(c. 26\)](#), s. [155\(3\)](#)

F19 Words in s. 64(2) substituted by [Finance Act 1989 \(c. 26\)](#), s. [155\(4\)\(a\)\(b\)](#).

F20 *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) Where [^{F21}the amount of—

- (a) any payment on account for the time being due and payable under section 59A of this Act, or

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- (b) any income tax and capital gains tax for the time being due and payable under any assessment (whether under section 9 of this Act or otherwise), does not exceed £2,000, the payment or tax] 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 for the recovery of
- [^{F22}(a) any such payment as is mentioned in subsection (1)(a) above, or
- (b) any income tax for the time being due and payable under any assessment under section 9 of this Act,]
- 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 [^{F23}in proceedings under Article 62 of the Magistrates’ Courts (Northern Ireland) Order 1981].
- [^{F24}(5) The Treasury may by order made by statutory instrument increase the sums 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](#).

Textual Amendments

- F21** Words in s. 65(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 19\(1\)](#); [S.I. 1998/3173](#), art. 2
- F22** Words in s. 65(3) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 19\(2\)](#); [S.I. 1998/3173](#), art. 2
- F23** [Finance Act 1984 \(c. 43\)](#), [s. 57\(1\)](#).
- F24** [Finance Act 1984 \(c. 43\)](#), [s.57\(1\)\(c\)](#).

66 County courts.

- (1) [^{F25}Tax due and payable under any assessment 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.

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[^{F26}(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.]

^{F27}(2A)

[^{F28}(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 [^{F29}(Northern Ireland) Order 1980] (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

Textual Amendments

- F25** Words in s. 66(1) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F26** [Finance Act 1984 \(c. 43\)](#), **s.57(2)**.
- F27** S. 66(2A) repealed by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F28** S. 66(3) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F29** [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)

- C6** S. 66 extended by [S.I. 1991/724](#), **art. 2(1)(f)**
- C7** 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)

67 Inferior courts in Scotland.

(1) In Scotland, where the amount of tax for the time being due and payable under any assessment [^{F30}does not exceed the sum for the time being specified in section 35(1) (a) of the Sheriff Courts (Scotland) Act 1971] the tax 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 ^{F31}

(2) Sections 65 and 66 above shall not apply in Scotland.

Textual Amendments

- F30** [Finance Act 1976 \(c. 40\)](#), **s.58(1)** having effect on 1 September 1976.
- F31** 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..

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.

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- (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)

- C8** S. 68 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
S. 68 applied by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits).

Supplemental

69 Interest on tax.

[^{F32}A penalty imposed under Part II, VA or X of this Act, a surcharge imposed under Part VA of this Act and interest charged under Part IX of this Act] shall be treated for the purposes—

- (a) of sections 61, 63 and 65 to 68 above , and
- (b) of section 35(2)(g)(i) of the Crown Proceedings Act 1947 (rules of court to impose restrictions on set-off and counterclaim where the proceedings or set-off or counterclaim relate to taxes) and of any rules of court (including county court rules) for England and Wales or Northern Ireland, which impose such a restriction, and
- (c) of section 35(2)(b) of the said Act of 1947 as set out in section 50 of that Act (which imposes corresponding restrictions in Scotland),

as if it were tax charged and due and payable under the assessment to which it relates [^{F33}or, [^{F34}if it is a penalty or surcharge imposed in respect of, or if it is interest on, tax] which is not in fact assessed, as if it were tax charged and due and payable under an assessment].

Textual Amendments

- F32** Words in s. 69 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 20\(a\)](#); S.I. 1998/3173, art. 2
- F33** Words in s. 69 added (30.9.1993) by [Finance \(No. 2\) Act 1987 \(c. 51\)](#), [ss. 86\(1\), 95\(2\)\(3\)](#); S.I. 1992/3066, [art. 2\(2\)\(a\)](#)
- F34** Words in s. 69 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 20\(b\)](#); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C9** S. 69 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C10** S. 69 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits).
- C11** S. 69 modified by [Finance Act 1989 \(c. 26\)](#), [s. 157\(5\)](#)

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 belief, to any other collector, or to any person acting on his behalf or on behalf of

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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

[^{F35}(a) that a penalty is payable under Part II, VA or X of this Act, that a surcharge is payable under Part VA of this Act or that interest is payable under Part IX of this 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.

[^{F36}(3) [^{F37}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.

^{F38}(5)

Textual Amendments

F35 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

F36 Finance Act 1989 (c. 26), s. 160(3).

F37 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**

F38 S. 70(5) repealed by Finance Act 1989 (c. 26), s. 187, Sch. 17 Part VIII

Modifications etc. (not altering text)

C12 S. 70 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 70 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

C13 S. 70(2): see—Finance (No. 2) Act 1987 (c. 51), s. 86(3)—the reference to s. 86 includes a reference to Taxes Management Act 1970 s. 87A for accounting periods ending after a day to be appointed;

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Finance Act 1988 (c. 39), **Sch. 5 para. 11(2)**—reference to s. 86 includes a reference to Finance Act 1988 Sch. 5 para. 3(4)—interest on underwriters' liabilities.

[^{F39}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

F39 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

Status:

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