



Taxes Management Act 1970

1970 CHAPTER 9

PART VI

COLLECTION AND RECOVERY

Modifications etc. (not altering text)

- C1** Pt. 6 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(3\)](#)
- C2** 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
- C3** 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\(a\)](#)
- C4** 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\(4\)](#)
- C5** 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\(4\)](#)
- C6** Pt. 6 modified (1.8.2002 for specified purposes, 1.1.2003 for specified purposes, 6.4.2003 for remaining purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 2 para. 7\(1\)](#); [S.I. 2002/1727](#), art. 2
- C7** Pt. 6 applied (with modifications) (8.12.2002) by [The Statutory Paternity Pay and Statutory Adoption Pay \(Administration\) Regulations 2002 \(S.I. 2002/2820\)](#), [regs. 1](#), [8\(4\)](#) (with [reg. 8\(5\)\(6\)](#))
- C8** Pt. 6 applied (with modifications) (N.I.) (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836\)](#), [art. 1\(2\)](#), [Sch. 1 paras. 2\(2\)](#), [4\(3\)](#); [S.R. 2002/356](#), art. 2(2), Sch. 1 Pt. 2
- C9** Pt. 6 applied (with modifications) (E.W.S.) (8.12.2002) by [Employment Act 2002 \(c. 22\)](#), s. 55(2), [Sch. 1 paras. 2\(2\)](#), [4\(3\)](#); [S.I. 2002/2866](#), art. 2(2), Sch. 1 Pt. 2
- C10** Pt. 6 applied (with modifications) (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), [regs. 1\(1\)](#), [14\(4\)](#)
- C11** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations 1994 \(S.I. 1994/1882\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\)](#), [6](#))
- C12** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations \(Northern Ireland\) 1994 \(S.I. 1994/271\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\)](#), [11](#))

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- C13** Pt. 6 modified (6.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), **ss. 29(3)**, 61; S.I. 2002/1727, art. 2
- C14** Pt. 6 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **84(2)**
- C15** Pt. 6 applied (with modifications) (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **80(5)**
- C16** Pt. 6 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **204(7)**
- C17** Pt. 6 modified (1.1.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [Child Trust Funds Act 2004 \(c. 6\)](#), **ss. 21(11)**, 27; S.I. 2004/2422, art. 2; S.I. 2004/3369, art. 2(1)(2)(4)
- C18** Pt. 6 applied (with modifications) (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), regs. 1, **16(2)(3)** (with reg. 60, Sch. 1)
- C19** Pt. 6 applied (with modifications) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), Sch. 4 para. 29K (as inserted (6.8.2007) by S.I. 2007/2068, regs. 1, 2)
- C20** Pt. 6 applied (with modifications) by [The Income Tax \(Pay as You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), **reg. 97K** (as inserted (6.8.2007) by S.I. 2007/2069, regs. 1, 2)
- C21** Pt. 6 modified by [Social Security Administration Act 1992 \(c. 5\)](#), Sch. 3A para. 5 (as inserted (21.7.2008 for specified purposes, 1.1.2009 in so far as not already in force) by [Health and Social Care Act 2008 \(c. 14\)](#), **ss. 133(2)**, 170; S.I. 2008/3137, art. 2)

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)

- C22** S. 60 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C23** S. 60 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C24** 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, [^{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.

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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](#)

Modifications etc. (not altering text)

- C25** S. 61 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C26** S. 61 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 15\(1\)-\(3\)](#)
- C27** 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) [^{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)

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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 [^{F11}taxable earnings (as defined by section 10 of ITEPA 2003)] 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 [^{F12}PAYE regulations] 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 [^{F13}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]

- (2) [^{F14}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 [^{F14}may proceed] to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of [^{F14}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.

[^{F15}(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(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 132\(a\)](#) (with [Sch. 7](#))
- F12** Words in s. 62(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 132\(b\)](#) (with [Sch. 7](#))
- F13** Words in s. 62(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 4\(2\)](#)
- F14** Words in s. 62(2) substituted by [Finance Act 1989 \(c. 26\), s. 153\(4\)](#).
- F15** 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](#).

[^{F16}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,

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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—
- [^{F17}(a) an attachment;]
 - (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 [^{F18}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 [^{F19}PAYE regulations]; or
 - (b) deductions required to be made under [^{F20}section 61 of the Finance Act 2004] (sub-contractors in the construction industry) by any person specified in the application.]
- ^{F21}(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

F16 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 \(C. 66\)](#).

F17 S. 63(2)(a) substituted (S.) (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), s. 64(2), [Sch. 3 para. 11\(2\)](#)

F18 [Finance Act 1989 \(c. 26\)](#), [s. 154\(2\)](#).

F19 Words in s. 63(3)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 133](#) (with [Sch. 7](#))

F20 Words in s. 63(3)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 5\(2\)](#)

F21 [Finance Act 1989 \(c. 26\)](#), [s. 154\(3\)](#).

Modifications etc. (not altering text)

C28 S. 63 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)

C29 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](#)

[^{F16}63A Sheriff officer's fees and outlays.

- (1) Subject to subsection (2) below and without prejudice to [^{F22}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)],

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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

F16 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 \(C. 66\)](#).

F22 Words in s. 63A(1) substituted (S.) (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), s. 64(2), [Sch. 3 para. 11\(3\)](#)

Modifications etc. (not altering text)

C30 S. 63A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)

C31 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) [^{F23}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, [^{F24}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 [^{F24}such sums as have fallen due at or before the date of poinding or, as the case may be, other diligence or assignation].

[^{F25}(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 [^{F26}taxable earnings (as defined by section 10 of ITEPA 2003)] 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 [^{F27}PAYE regulations] 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 [^{F28}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]
- (2) [^{F29}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 [^{F29}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.

^{F30}(3)

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Textual Amendments

- F23** Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), s. 155(2)(a).
- F24** Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), **s. 155(2)(b)(c)**.
- F25** S. 64(1A) inserted by [Finance Act 1989 \(c. 26\)](#), s. 155(3)
- F26** Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 134(a)** (with [Sch. 7](#))
- F27** Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 134(b)** (with [Sch. 7](#))
- F28** Words in s. 64(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 12 para. 6(2)**
- F29** Words in s. 64(2) substituted by [Finance Act 1989 \(c. 26\)](#), **s. 155(4)(a)(b)**.
- F30** *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) [^{F31}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 ^{F32}... 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 [^{F33}in proceedings under Article 62 of the Magistrates’ Courts (Northern Ireland) Order 1981].
- [^{F34}(5) The Treasury may by order made by statutory instrument increase the [^{F35}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](#).

Textual Amendments

- F31** 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

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- F32** 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
- F33** Finance Act 1984 (c. 43), s. **57(1)**.
- F34** Finance Act 1984 (c. 43), s.**57(1)(c)**.
- F35** 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)

- C32** 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**
- C33** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Working Tax Credit (Payment by Employers) Regulations 2002 (S.I. 2002/2172), regs. 1(1), **14(6)** (with reg. 14(7))

66 County courts.

- (1) [^{F36}Tax due and payable ^{F37}... 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 ^{F38}
- ^{F39}(2)
- ^{F40}(2A)
- [^{F41}(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 [^{F42}(Northern Ireland) Order 1980] (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

Textual Amendments

- F36** Words in s. 66(1) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F37** 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))
- F38** Words in s. 66(1) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. **137(2)(a)** (with s. 137(7))
- F39** S. 66(2) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. **137(2)(b)** (with s. 137(7))
- F40** S. 66(2A) repealed by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F41** S. 66(3) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F42** 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)

- C33** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Working Tax Credit (Payment by Employers) Regulations 2002 (S.I. 2002/2172), regs. 1(1), **14(6)** (with reg. 14(7))
- C34** S. 66 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

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- S. 66 applied by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits)
- C35** S. 66 extended by [S.I. 1991/724](#), [art. 2\(1\)\(f\)](#)
- C36** Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)
- C37** 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, [^{F43}tax due and payable ^{F44}...] 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 ^{F45}...

[^{F46}(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

- F43** 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\(2\)](#)
- F44** 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))
- F45** 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..
- F46** 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)

- C33** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), [14\(6\)](#) (with [reg. 14\(7\)](#))
- C36** Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)
- C38** 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 .

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Modifications etc. (not altering text)

- C36** Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)
- C39** 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).
- C40** 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

[^{F47}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

- F47** S. 69 substituted (11.5.2001) by [Finance Act 2001 \(c. 9\)](#), [s. 89\(2\)](#) (with [s. 89\(2\)](#))

Modifications etc. (not altering text)

- C41** S. 69 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C42** S. 69 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits).
- C43** S. 69 modified by [Finance Act 1989 \(c. 26\)](#), [s. 157\(5\)](#)
- C44** 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](#)
- C45** S. 69 applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), [52](#)
- C46** 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](#)

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70 Evidence.

^{F48}(1)

^{F49}(2)

^{F50}(3) [^{F51}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 [^{F52}earnings or amounts treated as earnings] 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 [^{F52}earnings or amounts treated as earnings] therein stated to have been paid to the person charged have in fact been so paid.

^{F53}(5)

^{F54}(5) In subsection (4) “earnings or amounts treated as earnings” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of ITEPA 2003).]

Textual Amendments

F48 S. 70(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F49 S. 70(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F50 [Finance Act 1989 \(c. 26\)](#), [s. 160\(3\)](#).

F51 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](#)

F52 Words in s. 70(4) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(3\)](#) (with [Sch. 7](#))

F53 S. 70(5) repealed by [Finance Act 1989 \(c. 26\)](#), s. 187, Sch. 17 Part VIII

F54 S. 70(5) inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(4\)](#) (with [Sch. 7](#))

Modifications etc. (not altering text)

C47 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).

^{F55}70A Payments by cheque.

(1) For the purposes of this Act and the provisions mentioned in subsection (2) below, where—

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- (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).

[This section is subject to regulations under section 95(1) of the Finance Act 2007^{F56}(3) (payment by cheque).]

Textual Amendments

- F55** 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
- F56** S. 70A(3) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 95\(7\)](#)

Modifications etc. (not altering text)

- C48** S. 70A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)

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Changes to legislation:

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