



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART VI

#### COLLECTION AND RECOVERY

##### *Court proceedings*

#### 65 Magistrates' courts.

- (1) Where [<sup>F1</sup>the amount of—
- (a) any payment on account for the time being due and payable under section 59A of this Act, or
  - (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
- [<sup>F2</sup>(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.

*Status: Point in time view as at 16/08/1995.*

*Changes to legislation: Taxes Management Act 1970, Cross Heading: Court proceedings is up to date with all changes known to be in force on or before 10 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)*

(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 [<sup>F3</sup>in proceedings under Article 62 of the Magistrates’ Courts (Northern Ireland) Order 1981].

[<sup>F4</sup>(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

- P1** S. 65: power exercised (11.9.1989) by [S.I. 1989/1300](#).  
**P2** S. 65(5): power exercised (16.7.1991) by [S.I.1991/1625](#).

#### Textual Amendments

- F1** 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  
**F2** 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  
**F3** [Finance Act 1984 \(c. 43\), s. 57\(1\)](#).  
**F4** [Finance Act 1984 \(c. 43\), s.57\(1\)\(c\)](#).

## 66 County courts.

(1) [<sup>F5</sup>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.

[<sup>F6</sup>(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.]

[<sup>F7</sup>(2A) . . . . .]

[<sup>F8</sup>(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 [<sup>F9</sup>(Northern Ireland) Order 1980] (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

#### Textual Amendments

- F5** Words in s. 66(1) substituted by [S.I. 1991/724](#), art. 2(8), [Sch. Pt. I](#)  
**F6** [Finance Act 1984 \(c. 43\), s.57\(2\)](#).  
**F7** S. 66(2A) repealed by [S.I. 1991/724](#), art. 2(8), [Sch. Pt. I](#)  
**F8** S. 66(3) substituted by [S.I. 1991/724](#), art. 2(8), [Sch. Pt. I](#)  
**F9** [S.I. 1980/397 \(N.I.3\)](#), art 68(2), [Sch. 1 Part II](#) with effect from 19 April 1980.

*Status: Point in time view as at 16/08/1995.*

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

- C1** S. 66 extended by [S.I. 1991/724, art. 2\(1\)\(f\)](#)  
**C2** 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, [<sup>F10</sup>tax due and payable under any assessment] 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 <sup>F11</sup> ... .

[<sup>F12</sup>(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**

- F10** 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\(2\)](#)  
**F11** 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..  
**F12** S. 67(1A) inserted (with application in accordance with s. 156(4) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 156\(3\)](#)

**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 .

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

- C3** 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).

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