



Taxes Management Act 1970

1970 CHAPTER 9

PART VII

PERSONS CHARGEABLE IN A REPRESENTATIVE CAPACITY, ETC.

Income Tax^{F1}

Textual Amendments

F1 See Finance Act 1989 s. 151—*assessment on any one of trustees or personal representatives.*

71 Bodies of persons. [1952 s.362.]

- (1) Subject to [sections 6 to 12 and Parts VIII and XI^{F2}] of the principal Act (charge of corporation tax on companies), every body of persons shall be chargeable to income tax in like manner as any person is chargeable under the Income Tax Acts.
- (2) Subject to section 108 of this Act, the chamberlain or other officer acting as treasurer, auditor or receiver for the time being of any body of persons chargeable to income tax shall be answerable for doing all such acts as are required to be done under the Income Tax Acts for the purpose of the assessment of the body and for payment of the tax.
- (3) Every such officer as aforesaid may from time to time retain, out of any money coming into his hands on behalf of the body, so much thereof as is sufficient to pay the income tax charged upon the body, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts^{F3}.

Textual Amendments

F2 [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) Sch. 29 para. 32.

F3 See [Finance Act 1981 s.134](#) and [Sch.17 para.18](#)—*application of this section to the special tax on banking deposits.*

Status: Point in time view as at 25/09/1991.

Changes to legislation: Taxes Management Act 1970, PART VII is up to date with all changes known to be in force on or before 02 October 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)

72 Trustees, guardians, etc., of incapacitated persons. [1952 s.363.]

- (1) The trustee, guardian, tutor, curator or committee of any incapacitated person having the direction, control or management of the property or concern of any such person, whether such person resides in the United Kingdom or not, shall be assessable and chargeable to income tax in like manner and to the like amount as that person would be assessed and charged if he were not an incapacitated person.
- (2) The person who is chargeable in respect of an incapacitated person shall be answerable for all matters required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax.
- (3) Any person who has been charged under the Income Tax Acts in respect of any incapacitated person as aforesaid may retain, out of money coming into his hands on behalf of any such person, so much thereof from time to time as is sufficient to pay the tax charged, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts.

Modifications etc. (not altering text)

- C1** S. 72 restricted (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 15(3), 173(4), [Sch. 2 para. 5\(a\)](#)

73 Further provision as to infants. [1952 s.364.] **E+W+N.I.**

- If a person chargeable to income tax is an infant, then his parent, guardian or tutor—
- (a) shall be liable for the tax in default of payment by the infant, and
 - (b) on neglect or refusal of payment, may be proceeded against in like manner as any other defaulter, and
 - (c) if he makes such payment, shall be allowed all sums so paid in his accounts.

Extent Information

- E1** This version of this provision extends to England and Wales and Northern Ireland only; a separate version has been created for Scotland only.

73 Further provision as to infants. [1952 s.364.] **S**

- If a person chargeable to income tax is an infant, then his [^{F9}parent or guardian]—
- (a) shall be liable for the tax in default of payment by the infant, and
 - (b) on neglect or refusal of payment, may be proceeded against in like manner as any other defaulter, and
 - (c) if he makes such payment, shall be allowed all sums so paid in his accounts.

Textual Amendments

- F9** Words in s. 73 substituted (S.) (25.9.1991) by [Age of Legal Capacity \(Scotland\) Act 1991 \(c. 50, SIF 49:8\)](#), ss. 10(1), 11(2), [Sch. 1 para.33](#) (with s. 1(3))

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74 Personal representatives. [1952 s.365; 1964(M) Sch.IV.]

- (1) If a person chargeable to income tax dies, the executor or administrator of the person deceased shall be liable for the tax chargeable on such deceased person, and may deduct any payments made under this section out of the assets and effects of the person deceased ^{F4}.
- (2) On neglect or refusal of payment, any person liable under this section may be proceeded against in like manner as any other defaulter ^{F5}.

Textual Amendments

- F4** See—[Taxes Management Act 1970 \(c. 9, SIF 62:1\) s.40\(1\)](#)—time limit for assessment, etc.[Taxes Management Act 1970 \(c. 9, SIF 62:1\) s.100\(5\)](#)—recovery of fine or penalty incurred by a person who has died.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) ss. 60, 62 and 63](#)—liability of executors, etc., for income tax on profits of trade or profession of deceased person.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) s. 67](#)—right of executors, etc., to claim relief for cessation of investment income where source retained.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) s. 113](#)—liability of executors for income tax on partnership profits where partner deceased.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) s. 285](#)—collection from deceased wife's executors, etc., of tax assessed on husband attributable to her income and unpaid.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) s. 286](#)—right of husband to disclaim liability for tax on deceased wife's income.[Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\) s. 525](#)—effect of death, etc., on certain charges in respect of patent rights.
- F5** See [Finance Act 1981 s.134 and Sch.17 para.18](#)—application of this section to the special tax on banking deposits.

75 Receivers appointed by a court. [1952 s.366.]

- (1) A receiver appointed by any court in the United Kingdom which has the direction and control of any property in respect of which income tax is charged in accordance with the provisions of the Income Tax Acts shall be assessable and chargeable with the tax in like manner and to the like amount as would be assessed and charged if the property were not under the direction and control of the court.
- (2) Every such receiver shall be answerable for doing all matters and things required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax ^{F6}.

Textual Amendments

- F6** See [Finance Act 1981 s.134 and Sch.17 para.18](#)—application of this section to the special tax on banking deposits.

76 Protection for certain trustees, agents and receivers. [1952 s.367.]

- (1) A trustee who has authorised the receipt of profits arising from trust property by, or by the agent of, the person entitled thereto shall not, if—
 - (a) that person or agent actually received the profits under that authority, and
 - (b) the trustee makes a return, as required by section 13 of this Act, of the name, address and profits of that person,

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be required to do any other act for the purpose of the assessment of that person to income tax.

- (2) An agent or receiver of any person resident in the United Kingdom, other than an incapacitated person, shall not, if he makes a return, as required by section 13 of this Act, of the name, address and profits of that person, be required to do any other act for the purpose of the assessment of that person to income tax.

Capital gains tax

77 Application of Part VII to capital gains tax. [1965 Sch.X 1(1), 12(2).]

- (1) This Part of this Act (except section 76 above) shall apply in relation to capital gains tax as it applies in relation to income tax . . . ^{F7}, and subject to any necessary modifications.
- (2) This Part of this Act as applied by this section shall not affect the question of who is the person to whom chargeable gains accrue, or who is chargeable to capital gains tax, so far as that question is relevant for the purposes of any exemption, or of any provision determining the rate at which capital gains tax is chargeable.

Textual Amendments

F7 *Words omitted repealed for 1973—74 et seq. by Finance Act 1971 ss.37 and 38 and Sch.14 Part II.*

77A ^{F8}

Textual Amendments

F8 *A development land tax provision added by Development Land Tax Act 1976 (c. 24) Sch.8 para.19 Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6) and Sch.27 Part X.*

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