



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART X

#### PENALTIES, ETC.

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

- C1** Part X (ss. 93-107) applied (with modifications) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 16\(1\)\(b\), 177\(4\), Sch. 2](#)
- C2** Part X (ss 93-107) applied (27.7.1993 with effect in relation to the year 1993-94 and subsequent years of assessment) by [1993 c. 34, s. 122\(2\)\(3\)](#)
- C3** Pt. 10 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 117\(1\)\(b\), Sch. 18; S.I. 1998/3173, art. 2](#)
- C4** Pt. 10 power to apply conferred (N.I.) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), Sch. 1 para. 7B\(5A\)](#) (as inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(4\), 86 \(with s. 83\(6\)\)](#))
- C5** Pt. 10 applied (with modifications) (E.W.S.) (1.9.2012) by [The National Insurance Contributions \(Application of Part 7 of the Finance Act 2004\) Regulations 2012 \(S.I. 2012/1868\), regs. 1, 24](#)
- C6** Pt. 10 modified (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 35 para. 10](#)
- C7** Pt. 10 applied (with modifications) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), s. 11A\(1\)\(3\)](#) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 12](#))
- C8** Pt. 10 applied (with modifications) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), s. 11A\(1\)\(3\)](#) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 3](#))

<sup>F193</sup> **Failure to make return for income tax and capital gains tax.**

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**Textual Amendments**

**F1** S. 93 omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **7(a)** (with arts. 20, 22)

**F<sup>2</sup>93A Failure to make partnership return.**

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**Textual Amendments**

**F2** S. 93A omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **7(b)** (with arts. 20, 22)

**F<sup>3</sup>94 Failure to make return for corporation tax.**

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**Textual Amendments**

**F3** S. 94 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 33, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

**F<sup>4</sup>95 Incorrect return or accounts for income tax or capital gains tax.**

.....

**Textual Amendments**

**F4** S. 95 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), Sch. 24 para. 29(a), **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

**F<sup>5</sup>95A Incorrect partnership return or accounts.**

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**Textual Amendments**

**F5** S. 95A repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), Sch. 24 para. 29(a), **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

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**F<sup>6</sup>96 Incorrect return or accounts for corporation tax.**

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**Textual Amendments**

- F6** S. 96 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 34](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**F<sup>7</sup>97 Incorrect return or accounts: supplemental.**

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**Textual Amendments**

- F7** S. 97 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), [Sch. 24 para. 29\(a\)](#), [Sch. 27 Pt. 5\(5\)](#); S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

**F<sup>8</sup>97AA Failure to produce documents under section 19A.**

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**Textual Amendments**

- F8** S. 97AA omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 72](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with arts. 3, 5)

**[F<sup>9</sup>97A Two or more tax-geared penalties in respect of the same tax.**

Where two or more penalties—

- (a) are incurred by any person and fall to be determined by reference to any income tax or capital gains tax with which he is chargeable for a year of assessment; <sup>F10</sup> ...

<sup>F10</sup>(b) .....

each penalty after the first shall be so reduced that the aggregate amount of the penalties, so far as determined by reference to any particular part of the tax, does not exceed whichever is or, but for this section, would be the greater or greatest of them, so far as so determined.]

**Textual Amendments**

- F9** S. 97A inserted by [Finance Act 1988 \(c. 39\)](#), s. 129 (s. 97A(a) has effect for the year 1988-89 and subsequent years, and s. 97A(b) has effect for accounting periods ending after 31 March 1989).  
**F10** S. 97A(b) and preceding word repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 37](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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

- C9** S. 97A modified (with application in accordance with Sch. 31 of the amending Act) by [Finance Act 2014 \(c. 26\), s. 212\(3\)](#)
- C10** S. 97A modified by [Finance Act 2013 \(c. 29\), Sch. 43C para. 8\(4\)](#) (as inserted (with effect in accordance with s. 158(15) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 158\(3\)](#))
- C11** S. 97A excluded (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\), s. 165\(2\), Sch. 22 para. 21; S.I. 2017/277, reg. 2\(b\)](#)

## 98 Special returns, etc.

(1) [<sup>F11</sup>Subject to [<sup>F12</sup>the provisions of this section and] section 98A below, where] any person—

- (a) has been required, by a notice served under or for the purposes of any of the provisions specified in the first column of the Table below, to deliver any return or other document, to furnish any particulars, to produce any document, or to make anything available for inspection, and he fails to comply with the notice, or
- (b) fails to furnish any information, give any certificate or produce any document or record in accordance with any of the provisions specified in the second column of the Table below,

he shall be liable, subject to [<sup>F11</sup>subsections (3) and (4) below—

- (i) to a penalty not exceeding £300, and
- (ii) if the failure continues after a penalty is imposed under paragraph (i) above, to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under paragraph (i) above was imposed (but excluding any day for which a penalty under this paragraph has already been imposed)].

(2) [<sup>F13</sup>Subject to section 98A below, where] a person fraudulently or negligently furnishes, gives, produces or makes any incorrect information, certificate, document, record or declaration of a kind mentioned in any of the provisions specified in either column of the Table below, he shall be liable to a penalty not exceeding [<sup>F13</sup>£3000].

[<sup>F14</sup>(3) No penalty shall be imposed under subsection (1) above in respect of a failure within paragraph (a) of that subsection at any time after the failure has been remedied.

(4) No penalty shall be imposed under paragraph (ii) of subsection (1) above in respect of a failure within paragraph (b) of that subsection at any time after the failure has been remedied.]

[<sup>F15</sup>(4A) If—

- (a) a failure to comply with [<sup>F16</sup>Chapter 15 or 16 of Part 15 of ITA 2007] arises from a person's failure to deliver an account, or show the amount, of a payment, and
  - (b) the payment is within subsection (4B) [<sup>F17</sup>, (4D) <sup>F18</sup>... or (4E)] below,
- subsection (1) above shall have effect as if for “£300” there were substituted “£3,000” and as if for “£60” there were substituted “£600”.

(4B) A payment is within this subsection if—

- [<sup>F19</sup>(a) the payment is made by a company, local authority or qualifying partnership (within the meaning of section 932 of ITA 2007) without an amount representing income tax on the payment being deducted from it,

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- (b) at the time the payment is made, the company, authority or partnership—
  - (i) does not believe that the payment is an excepted payment for the purposes of Chapter 11 of Part 15 of ITA 2007 (payments between companies etc: exception from duties to deduct), or
  - (ii) if it does so believe, cannot reasonably do so,
- (c) the payment is one from which tax is deductible under Part 15 of ITA 2007 unless the company, authority or partnership reasonably believes that it is an excepted payment for the purposes of Chapter 11 of that Part, and
- (d) the payment is not an excepted payment at the time the payment is made.]

<sup>F20</sup>(4C) . . . . . ]

[<sup>F21</sup>(4D) A payment is within this subsection if—

- (a) it is a payment from which a sum representing income tax must be deducted under Chapter 6 (deduction from annual payments and patent royalties) or 7 (deduction from other payments connected with intellectual property) of Part 15 of ITA 2007,
- (b) a company, purporting to rely on section 911 of that Act (double taxation arrangements: deduction at treaty rate), deducts less from the payment than required by those Chapters, and
- (c) at the time the payment is made the payee (as defined in section 913 of that Act) is not entitled to relief under double taxation arrangements (as defined in section 1023 of that Act) and the company—
  - (i) does not believe that it is entitled to such relief, or
  - (ii) if it does so believe, cannot reasonably do so.]

<sup>F22</sup>(4DA) . . . . .

[<sup>F23</sup>(4E) A payment is within this subsection if—

- (a) it is an interest distribution made to a unit holder by the trustees of an authorised unit trust,
- (b) the trustees, in purported reliance on the reputable intermediary condition being fulfilled with respect to the unit holder, do not comply with the obligation under [<sup>F24</sup>section 874 of ITA 2007] to make a deduction from the interest distribution,
- (c) that obligation would apply if that condition were not so fulfilled, and
- (d) the trustees did not believe that the unit holder was not <sup>F25</sup>... resident in the United Kingdom or could not reasonably have so believed (so that that condition was not so fulfilled).

Expressions used in this subsection have the same meaning as in [<sup>F26</sup>regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964)].]

[<sup>F27</sup>(4F) If a person fails to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003, subsection (1) has effect as if—

- (a) for “£300” there were substituted “ £3,000 ”, and
- (b) for “£60” there were substituted “ £600 ”.]

<sup>F28</sup>(5) . . . . .

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[<sup>F29</sup>TABLE

1.	2.
Part III of this Act, <sup>F30</sup>	[ <sup>F31</sup> section 12ABZA(3) of this Act]
...	
[ <sup>F32</sup> regulations under section 59E of this Act;]	[ <sup>F33</sup> section 12ADA of this Act]
<sup>F34</sup>	In the principal Act—
...	
<sup>F35</sup>	<sup>F36</sup>
...	...
In the principal Act—	<sup>F37</sup>
	...
<sup>F38</sup>	<sup>F39</sup>
...	...
<sup>F40</sup>	<sup>F41</sup>
...	...
<sup>F42</sup>	<sup>F41</sup>
...	...
<sup>F41</sup>	<sup>F43</sup>
...	...
<sup>F41</sup>	<sup>F44</sup>
...	...
<sup>F45</sup>	<sup>F46</sup>
...	...
<sup>F47</sup>	<sup>F48</sup>
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<sup>F49</sup>	<sup>F45</sup>
...	...
<sup>F49</sup>	<sup>F50</sup>
...	...
<sup>F49</sup>	<sup>F51</sup>
...	...
<sup>F52</sup>	<sup>F53</sup>
...	...
<sup>F49</sup>	<sup>F53</sup>
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<sup>F52</sup>	<sup>F53</sup>
...	...
section 310(4) and (5);	<sup>F53</sup>
	...

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F54	section 310(1), (2) <sup>[F55]</sup> , (2A)] and (3);
...	
regulations under section 333;	F56
	...
F57	F58
...	...
F59	Regulations under section 333;
...	
F60	F57
...	...
F61	F62
...	...
F63	section 375(5);
...	
F64	F65
...	...
F66	F67
...	...
F68	F67
...	...
F69	F70
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F71	F72
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F73	F74
...	...
F75	F76
...	...
F77	[ <sup>F78</sup> section 552;]
...	
F79	[ <sup>F80</sup> regulations under section 552ZA(6);]
...	
F79	[ <sup>F81</sup> regulations under section 552ZB;]
...	
F79	F82
...	...
F79	F83
...	...
F79	F84
...	...
F79	F85
...	...

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F86	F79
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F87	F79
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F52	F79
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F52	F79
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F52	F79
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F88	F79
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F89	F90
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F91	F92
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F93	F94
. . .	. . .
F52	F95
. . .	. . .
F96	F97
. . .	. . .
F98	F97
. . .	. . .
F52	regulations under paragraph 7 of Schedule 14;
. . .	
F49	Schedule 15, paragraph 14(4);
. . .	
F94	F99
. . .	. . .
F52	F100
. . .	. . .
F49	F101
. . .	. . .
F52	Regulations under section [F102 151 of the 1992 Act].
. . .	
F103	[F104 Sections
. . .	F105
	. . .
	F106
	. . . [F107 45G(4) and (5)
	F106



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	... ,][ <sup>F108</sup> 45R(5) and (6),] 118 to 120, 145(2) and (3) and 203 of the Capital Allowances Act]
F109	Regulations 16 and 17 of the Income Tax (Interest Relief) Regulations 1982.
...	
F110	F111
...	...
F112	F113
...	...
F114	F115
...	...
F116	F117
...	...
F118	F119
...	...
F120	F121
...	...
F122	F123
...	...
F124	F125
...	...
Regulations under section [ <sup>F126</sup> 151 of the 1992 Act].	[ <sup>F127</sup> paragraph 12 of Schedule 4ZA to the 1992 Act]
Paragraph [ <sup>F128</sup> 2(9) of Schedule 1 to the 1992 Act].	[ <sup>F129</sup> Paragraphs 2 to 6 of Schedule 5A to the 1992 Act.]
F130	[ <sup>F131</sup> regulations under section 73 of the Finance Act 1995;]
...	
Section [ <sup>F132</sup> 98 of the 1992 Act].	F133
...	...
F134	F133
...	...
F135	F136
...	...
F137	F138
...	...
F139	[ <sup>F140</sup> paragraph 64 or 65 of Schedule 15 to the Finance Act 2000]
...	
F141	[ <sup>F142</sup> Paragraph 93(2) of Schedule 22 to the Finance Act 2000]
[Section 73 of the Finance Act 1989 ]	
F49	[ <sup>F143</sup> Paragraph 129 of Schedule 22 to the Finance Act 2000]
...	
F137	[ <sup>F144</sup> paragraph 6 of Schedule 34 to the Finance Act 2002]
...	

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F145	F146
...	...
F137	F147
...	...
[ <sup>F148</sup> Paragraph 1(7) of Schedule 1 to the 1992 Act.]	F53
...	...
F149	F150
...	...
F151	[ <sup>F152</sup> Regulations under section 589 of ITEPA 2003.]
...	
F153	[ <sup>F152</sup> Regulations under section 715 of ITEPA 2003.]
...	
F154	[ <sup>F155</sup> Regulations under section 716B of ITEPA 2003.]
...	
[ <sup>F156</sup> paragraph 66 of Schedule 15 to the Finance Act 2000]	[ <sup>F152</sup> PAYE regulations.]
F157	F158
...	...
[ <sup>F159</sup> paragraph 10 of Schedule 34 to the Finance Act 2002]	F160
...	...
F161	[ <sup>F162</sup> Regulations under section 65(2), 69(1), 70(1)(a) or (c) or 71 of the Finance Act 2004.]
...	
F163	[ <sup>F164</sup> regulations under section 251(1)(a) or (4) of the Finance Act 2004;]
...	
[ <sup>F165</sup> Section 421J(4) of ITEPA 2003.]	[ <sup>F166</sup> Section 75(4) of ITTOIA 2005.]
F167	[ <sup>F166</sup> Regulations under Chapter 3 of Part 6 of ITTOIA 2005.]
...	
[ <sup>F168</sup> Regulations under section 715 of ITEPA 2003.]	[ <sup>F169</sup> section 37(3) of the Finance Act 2005;]
[ <sup>F168</sup> Paragraph 93 of Schedule 2 to ITEPA 2003.]	[ <sup>F169</sup> section 37(6) of the Finance Act 2005;]
[ <sup>F168</sup> Paragraph 45 of Schedule 3 to ITEPA 2003.]	[ <sup>F170</sup> Section 106 of FA 2006 as modified by Schedule 17 to that Act.]
[ <sup>F168</sup> Paragraph 33 of Schedule 4 to ITEPA 2003.]	[ <sup>F170</sup> Section 116 of FA 2006. ]
[ <sup>F168</sup> Paragraph 51 of Schedule 5 to ITEPA 2003.]	[ <sup>F170</sup> Regulations under section 116 of FA 2006. ]
F171	F172
...	...
[ <sup>F173</sup> Regulations under section 70(3) of the Finance Act 2004.]	[ <sup>F170</sup> Section 130 of FA 2006.]

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F174	[ <sup>F175</sup> sections 240 and 241 of ITA 2007;]
...	
F174	[ <sup>F176</sup> sections 257GE and 257GF of ITA 2007;]
...	
F174	[ <sup>F177</sup> sections 257SE and 257SF of ITA 2007;]
...	
F178	[ <sup>F175</sup> section 271(1) of ITA 2007;]
...	
[ <sup>F179</sup> section 401B of ITTOIA 2005.]	[ <sup>F175</sup> regulations under Chapter 5 of Part 6 of ITA 2007;]
[ <sup>F179</sup> section 421A of ITTOIA 2005.]	[ <sup>F175</sup> section 373 of ITA 2007;]
F178	[ <sup>F175</sup> regulations under section 871(1) of ITA 2007;]
...	
[ <sup>F180</sup> Regulations under Chapter 3 of Part 6 of ITTOIA 2005.]	[ <sup>F175</sup> Chapter 15 of Part 15 of ITA 2007;]
[ <sup>F181</sup> section 40(1) of the Finance Act 2005]	[ <sup>F175</sup> Chapter 16 of Part 15 of ITA 2007;]
[ <sup>F182</sup> regulations under section 17(3) of the Finance (No. 2) Act 2005]	[ <sup>F175</sup> regulations under section 969(1) of ITA 2007;]
[ <sup>F183</sup> sections 242 and 243(1) and (2) of ITA 2007;]	[ <sup>F175</sup> regulations under section 971(1) of ITA 2007;]
[ <sup>F184</sup> sections 257GG and 257GH(1) and (2) of ITA 2007;]	[ <sup>F175</sup> regulations under section 973(1) of ITA 2007.]
[ <sup>F185</sup> sections 257SG and 257SH(1) and (2) of ITA 2007;]	[ <sup>F186</sup> Section 75(4) of CTA 2009.]
F187	[ <sup>F188</sup> paragraph 4 of Schedule 17 to FA 2009.]
...	
[ <sup>F189</sup> section 312A of ITA 2007;]	[ <sup>F190</sup> section 260 of CTA 2010.]
[ <sup>F183</sup> regulations under Chapter 5 of Part 6 of ITA 2007;]	[ <sup>F190</sup> section 1046(1) to (4) of CTA 2010.]
F191	[ <sup>F190</sup> section 1095 of CTA 2010.]
...	
F192	[ <sup>F190</sup> section 1096 of CTA 2010.]
...	
[ <sup>F183</sup> section 748(1) and (2) of ITA 2007;]	[ <sup>F190</sup> section 1052(1) to (3) of CTA 2010.]
[ <sup>F183</sup> section 771 of ITA 2007;]	[ <sup>F190</sup> section 1101(1), (2) and (4) of CTA 2010.]
F192	[ <sup>F193</sup> Section 228 of TIOPA 2010.]
...	
F192	[ <sup>F194</sup> Regulations under paragraph 16 of Schedule 18 to the Finance Act 2011.]
...	

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[<sup>F183</sup>regulations under section 871(1) of ITA 2007;]

[<sup>F183</sup>regulations under section 969(1) of ITA 2007;]

[<sup>F183</sup>regulations under section 971(1) of ITA 2007;]

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F199

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F201

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[<sup>F202</sup>Section 31(3) and (4) of CTA 2010.]

[<sup>F203</sup>Section 465(3) and (4) of CTA 2010.]

F204

...

[<sup>F205</sup>section 832 of CTA 2010.]

F204

...

[<sup>F205</sup>section 1052(4) and (5) of CTA 2010.]

F204

...

[<sup>F205</sup>section 1101(5) and (6) of CTA 2010.]

[<sup>F206</sup>Section 1102(4) and (5) of CTA 2010.]

F207

...

F208

...

[<sup>F209</sup>regulations under section 61(5) of the Finance Act 2012]

[<sup>F195</sup>regulations under section 61(5) of the Finance Act 2012]

[<sup>F196</sup>Regulations under paragraph 3 of Schedule 22 to the Finance Act 2013.]

[<sup>F196</sup>Regulations under paragraph 8 of Schedule 6 to the Finance Act 2014.]

[<sup>F198</sup>paragraph 17 or 18 of Schedule 4 to FA 2016;]

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The references in this Table to regulations under section 602 have effect only for the purpose of giving effect to any provision mentioned in paragraphs (a) and (b) of subsection (2) of that section]

[<sup>F210</sup>References in this Table to sections 240, 241, 242 and 243(1) and (2) of ITA 2007 are to provisions that apply only in relation to shares issued after 5 April 2007.]

### Textual Amendments

- F11** Finance Act 1989 (c. 26), s. 164(2), (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F12** Finance Act 1990 (c. 29), s. 68(3)(a) for transactions carried out on or after 1 July 1990.
- F13** Finance Act 1989 (c. 26), s. 164(3), (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F14** Finance Act 1989 (c. 26), s. 164(4), (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F15** S. 98(4A)-(4C) inserted (with effect in accordance with s. 85(4) of the amending Act) by Finance Act 2001 (c. 9), s. 85(2)
- F16** Words in s. 98(4A)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(2) (with Sch. 2)
- F17** Words in s. 98(4A)(b) substituted (with effect in accordance with s. 203(14) of the amending Act) by Finance Act 2003 (c. 14), s. 203(11)
- F18** Word in s. 98(4A)(b) omitted (with effect in accordance with s. 34(8) of the amending Act) by virtue of Finance Act 2021 (c. 26), s. 34(2)(a)
- F19** S. 98(4B)(a)-(d) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(3) (with Sch. 2)
- F20** S. 98(4C) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(4), Sch. 3 Pt. 1 (with Sch. 2)
- F21** S. 98(4D) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(5) (with Sch. 2)
- F22** S. 98(4DA) omitted (with effect in accordance with s. 34(8) of the amending Act) by virtue of Finance Act 2021 (c. 26), s. 34(2)(b)
- F23** S. 98(4E) inserted (with effect in accordance with s. 203(14) of the amending Act) by Finance Act 2003 (c. 14), s. 203(12)
- F24** Words in s. 98(4E)(b) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(7) (with Sch. 2)
- F25** Word in s. 98(4E)(d) omitted (with effect in accordance with Sch. 46 para. 116(2) of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 46 para. 116(1)
- F26** Words in s. 98(4E) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), 87(2)(a)
- F27** S. 98(4F) inserted (6.4.2015) by Finance Act 2014 (c. 26), s. 18(3)(5); S.I. 2015/931, art. 2
- F28** S. 98(5) omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), Sch. 17 para. 2(a)
- F29** Table substituted by Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 9 (see also Finance Act 1988 (c. 39), Sch. 14 Part VI).
- F30** Words repealed by Finance Act 1989 (c. 26), ss. 164(5)(a) and 187 and Sch. 17 Part VIII in relation to any failure to comply with a notice etc. on or after 27 July 1989.
- F31** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 8(5) to the amending Act) by Finance Act 2018 (c. 3), Sch. 6 para. 8(4)
- F32** Words in s. 98 inserted (with effect in accordance with s. 89(3) of the amending Act) by Finance Act 1999 (c. 16), s. 89(1)

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- F33** Words in s. 98 inserted (with effect in accordance with Sch. 17 para. 21 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 17 para. 16(3)**
- F34** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(a), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F35** Words in s. 98 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 13, **Sch. 2 Pt. I**
- F36** Words in s. 98 repealed (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(4)**
- F37** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(a), **Sch. 3 Pt. 1** (with Sch. 2)
- F38** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(2)(a), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F39** Words in s. 98 repealed (with effect in accordance with s. 37(3) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(3)**
- F40** Words in s. 98 repealed: (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. 18(2), **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22); (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(c), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- F41** Words in s. 98 repealed (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(17)**
- F42** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(a), **Sch. 3 Pt. 1** (with Sch. 2)
- F43** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(a)**, Sch. 8 Pt. 1 (with Sch. 7)
- F44** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(b)**, Sch. 8 Pt. 1 (with Sch. 7)
- F45** Words in s. 98 repealed (with effect in accordance with s. 61(2)(3) of the amending Act) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(3)** Note 2
- F46** Repealed by Finance Act 1988 (c. 39), s. 148 and Sch. 14 Part VI in relation to acquisitions on or after 26 October 1987.
- F47** Words in s. 98 repealed (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. 137(2)(a), **Sch. 8 Pt. 1** (with Sch. 7)
- F48** Words in s. 98 repealed (with application in accordance with s. 58(4) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(9)**
- F49** Words in s. 98 repealed: (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 157(2)(a), **Sch. 3 Pt. 1** (with Sch. 2); (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(d), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- F50** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(c)**, Sch. 8 Pt. 1 (with Sch. 7)
- F51** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(d)**, Sch. 8 Pt. 1 (with Sch. 7)
- F52** Words in s. 98 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. 8(3)(a)**
- F53** Words in s. 98 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 157(3)(a), **Sch. 3 Pt. 1** (with Sch. 2)
- F54** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 379(3)(a), **Sch. 3** (with Sch. 2)

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- F55** Word in s. 98 inserted (with effect in accordance with Sch. 15 para. 39(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 15 para. 39(1)**
- F56** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 137(4)(e)**, Sch. 8 Pt. 1 (with Sch. 7)
- F57** Words in s. 98 repealed (with effect in accordance with s. 38(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), **Sch. 7 para. 1**, **Sch. 27 Pt. 2(7)** (with Sch. 7 Pt. 2)
- F58** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 379(4)(a), **Sch. 3** (with Sch. 2)
- F59** Words in s. 98 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 67(2)(a)**
- F60** Words in s. 98 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), regs. 1(1), **87(2)(b)(i)**
- F61** Words in s. 98 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), regs. 1(1), **87(2)(b)(ii)**
- F62** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(9)(b), **Sch. 3 Pt. 1** (with Sch. 2)
- F63** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(b), **Sch. 3 Pt. 1** (with Sch. 2)
- F64** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(c), **Sch. 3 Pt. 1** (with Sch. 2)
- F65** Words in s. 98 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 67(3)(b)**
- F66** *Words repealed by* [Finance Act 1989 \(c. 26\)](#), **ss. 164(5)(c)**, 187, Sch. 17 Part VIII *in relation to any failure to comply with a notice etc. on or after 27 July 1989.*
- F67** S. 98 entries omitted (with effect in accordance with s. 26(3) of the amending Act and S.I. 2015/1999, art. 2) by virtue of [Finance Act 2012 \(c. 14\)](#), **s. 26(2)(a)**
- F68** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(d), **Sch. 3 Pt. 1** (with Sch. 2)
- F69** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(e), **Sch. 3 Pt. 1** (with Sch. 2)
- F70** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(9)(c), **Sch. 3 Pt. 1** (with Sch. 2)
- F71** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(f), **Sch. 3 Pt. 1** (with Sch. 2)
- F72** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(9)(d), **Sch. 3 Pt. 1** (with Sch. 2)
- F73** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(8)(g), **Sch. 3 Pt. 1** (with Sch. 2)
- F74** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(9)(e), **Sch. 3 Pt. 1** (with Sch. 2)
- F75** Words in s. 98 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 12 para. 7(2)**, **Sch. 42 Pt. 2(7)**
- F76** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 260(9)(f), **Sch. 3 Pt. 1** (with Sch. 2)
- F77** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 307(2)(c), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F78** Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 28 para. 20(a)**
- F79** Words in s. 98 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36 and S.I. 2006/572, arts. 1(1), 38(5), 40(5))
- F80** Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 28 para. 20(b)**
- F81** Words in s. 98 inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 9 para. 12**

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- F82** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(9\)\(g\)](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F83** Words in s. 98 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 7\(3\)](#), **Sch. 42 Pt. 2(7)**
- F84** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 307\(3\)\(b\)](#), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#), [Sch. 2 para. 138](#))
- F85** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 307\(3\)\(c\)](#), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#), [Sch. 2 para. 138](#))
- F86** S. 98 entry repealed (1.10.2000) by [Finance Act 1998 \(c. 36\)](#), s. 96(3)(b)(4), **Sch. 27 Pt. III(21)**; S.I. 2000/2319, art. 2
- F87** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 379\(3\)\(b\)](#), **Sch. 3** (with [Sch. 2](#))
- F88** S. 98 entry repealed (with effect in accordance with s. 159(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 41 Pt. 5(21)**
- F89** Words in s. 98 omitted (with effect in accordance with [Sch. 25 para. 10](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 25 para. 9(3)(a)**
- F90** Words in s. 98 omitted (with effect in accordance with [Sch. 17 para. 13](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 17 para. 2(c)**
- F91** Words in s. 98 repealed (with effect in accordance with [Sch. 10 para. 16\(3\)](#) by the amending Act) by [Finance Act 1997 \(c. 16\)](#), **Sch. 18 Pt. 6(10)**
- F92** Words in s. 98 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 67(3)(a)**
- F93** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(8\)\(h\)](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F94** Words in s. 98 repealed (with effect in accordance with s. 108(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 27 Pt. 3(25)**
- F95** Words in s. 98 repealed (with effect in accordance with [Sch. 7 para. 32](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 7 para. 29\(b\)](#), **Sch. 41 Pt. 5(2)** (with [Sch. 7 paras. 33-35](#))
- F96** Words in s. 98 omitted (with effect in accordance with [Sch. 17 para. 13](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 17 para. 2(b)**
- F97** Words in s. 98 repealed (with effect in accordance with [Sch. 3](#) by the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 27 Pt. 3(2)**
- F98** Words in s. 98 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 73(a)** (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with art. 6)
- F99** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(9\)\(h\)](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F100** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(9\)\(i\)](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F101** Words in s. 98 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. 8(4)(a)**
- F102** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 2(10)(b)(i)** (with ss. 60, 101(1), 171, 201(3)).
- F103** Words in s. 98 repealed (with effect in accordance with [Sch. 7 para. 32](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 7 para. 29\(a\)](#), **Sch. 41 Pt. 5(2)** (with [Sch. 7 paras. 33-35](#))
- F104** Words in s. 98 substituted (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), **Sch. 2 para. 4(2)** (with [Sch. 3](#))
- F105** Words in s. 98 omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 76(6)(a) (with s. 76(7)(8))
- F106** Words in s. 98 omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), s. 33(2)(a)
- F107** Words in s. 98 inserted (with effect in accordance with s. 63(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), **Sch. 21 para. 7(2)**



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- F108** Words in s. 98 inserted (10.6.2021) by Finance Act 2021 (c. 26), **Sch. 22 para. 13**
- F109** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(2)(d), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F110** Words in s. 98 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. 8(3)(b)**
- F111** Words in s. 98 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. 8(4)(b)**
- F112** Words in s. 98 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. 8(3)(c)**
- F113** Repealed by Capital Allowances Act 1990 (c. 1), s. 164(4), Sch. 2
- F114** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(i), **Sch. 3 Pt. 1** (with Sch. 2)
- F115** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(f)**, Sch. 8 Pt. 1 (with Sch. 7)
- F116** Repealed by Finance Act 1989 (c. 26), **s. 187** and Sch. 17 Part Von and after 27 July 1989.
- F117** Words in s. 98 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. 8(4)(c)**
- F118** Words in s. 98 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. 8(3)(d)**
- F119** Words in s. 98 Table repealed (16.7.1992 with application in relation to claims made after 16.7.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 28, 82, **Sch. 18 Pt. VII**.
- F120** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(j), **Sch. 3 Pt. 1** (with Sch. 2)
- F121** Words in s. 98 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. 8(4)(d)**
- F122** Words in s. 98 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. 8(3)(e)**
- F123** Words in s. 98 repealed (with effect in accordance with s. 97 of the repealing Act) by Finance Act 1994 (c. 9), **Sch. 26 Pt. 5(10)**
- F124** Words in s. 98 repealed: (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. 5(2), **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22); (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(b)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))
- F125** Words in s. 98 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 73(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- F126** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(i)** (with ss. 60, 101(1), 171, 201(3)).
- F127** Words in s. 98 inserted (retrospective to 6.4.2006) by Finance Act 2006 (c. 25), **Sch. 12 para. 46(2)(3)**
- F128** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(ii)** (with ss. 60, 101(1), 171, 201(3)).
- F129** Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 97(6)**
- F130** Words in s. 98 repealed (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 4(1), **Sch. 4** (with Sch. 3)
- F131** Words in s. 98 Table inserted (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(5)**
- F132** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(iii)** (with ss. 60, 101(1), 171, 201(3)).
- F133** Words in s. 98 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 2 Pt. 1**; S.I. 2004/1943, art. 6(b)(i)

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- F134** Words in s. 98 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. 8(3)(f)**
- F135** Words in s. 98 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. 8(3)(g)**
- F136** Words in s. 98 repealed (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. 8 para. 108(2), **Sch. 10 Pt. 2** (with Sch. 9 paras. 1-9, 22)
- F137** Words in s. 98 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. 8(3)(j)**
- F138** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(g)**, Sch. 8 Pt. 1 (with Sch. 7)
- F139** Words in s. 98 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. 8(3)(h)**
- F140** Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 16 para. 1(2)**
- F141** Finance Act 1989 (c. 26), **s. 73(9)**.
- F142** Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 22 para. 93(4)**
- F143** Words in s. 98 inserted (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 22 para. 129(3)**
- F144** Words in s. 98 inserted (retrospective and with application in accordance with s. 111(1)(2)(7)-(9) of the amending Act) by Finance Act 2002 (c. 23), s. 111(10), **Sch. 34 para. 6(3)**
- F145** Words in s. 98 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. 8(3)(i)**
- F146** Words in s. 98 omitted (with effect in accordance with Sch. 39 para. 10(1) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 5(2)(a)(ii)** (with Sch. 39 paras. 11-13)
- F147** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(j), **Sch. 3 Pt. 1** (with Sch. 2)
- F148** Words in s. 98 inserted (with effect in accordance with Sch. 28 para. 9 of the amending Act) by Finance Act 2003 (c. 14), **Sch. 28 para. 6**
- F149** Words in s. 98 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. 8(3)(k)**
- F150** Words in s. 98 omitted (with effect in accordance with Sch. 8 para. 233 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 8 paras. 231, 232**
- F151** Words in s. 98 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. 8(3)(l)**
- F152** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(5)** (with Sch. 7)
- F153** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(k), **Sch. 3 Pt. 1** (with Sch. 2)
- F154** Words in s. 98 repealed (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. 137(2)(b), **Sch. 8 Pt. 1** (with Sch. 7)
- F155** Words in s. 98 inserted (6.4.2015) by Finance Act 2014 (c. 26), **s. 18(4)(5)**; S.I. 2015/931, art. 2
- F156** Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 16 para. 1(3)**
- F157** Words in s. 98 repealed (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. 137(2)(c), **Sch. 8 Pt. 1** (with Sch. 7)
- F158** Words in s. 98 omitted (with effect in accordance with Sch. 8 para. 224(3) of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 8 paras. 221, 222**
- F159** Words in s. 98 inserted (retrospective and with application in accordance with s. 111(1)(2)(7)-(9) of the amending Act) by Finance Act 2002 (c. 23), s. 111(10), **Sch. 34 para. 10(3)**
- F160** Words in s. 98 omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(a)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

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- F161** Words in s. 98 omitted (with effect in accordance with Sch. 39 para. 10(1) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 5(2)(a)(i)** (with Sch. 39 paras. 11-13)
- F162** Words in s. 98 inserted (with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), **Sch. 12 para. 7(5)**
- F163** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(l), **Sch. 3 Pt. 1** (with Sch. 2)
- F164** Words in s. 98 inserted (6.4.2006) by Finance Act 2004 (c. 12), **ss. 258(1), 284(1)** (with Sch. 36)
- F165** Words in s. 98 inserted (with effect in accordance with Sch. 22 para. 47(2) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 22 para. 47(1)(a)**
- F166** Words in s. 98 inserted (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 379(4)(b)** (with Sch. 2)
- F167** Words in s. 98 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. 8(3)(m)**
- F168** Words in s. 98 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. 137(3)** (with Sch. 7)
- F169** Words in s. 98 inserted (with effect in accordance with s. 45 of the amending Act) by Finance Act 2005 (c. 7), **s. 43(3)**
- F170** Words in s. 98 added (19.7.2006) by Finance Act 2006 (c. 25), **s. 140**
- F171** Words in s. 98 repealed (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. 104, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)
- F172** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(k), **Sch. 3 Pt. 1** (with Sch. 2)
- F173** Words in s. 98 inserted (with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), **Sch. 12 para. 7(4)**
- F174** Words in s. 98 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. 8(3)(n)**
- F175** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(9)(l)** (with Sch. 2)
- F176** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 6 para. 23(b)**
- F177** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 11 para. 2(3)**
- F178** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(e), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F179** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 157(2)(b)** (with Sch. 2)
- F180** Words in s. 98 inserted (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 379(3)(c)** (with Sch. 2)
- F181** Words in s. 98 inserted (with effect in accordance with s. 45 of the amending Act) by Finance Act 2005 (c. 7), **s. 43(2)**
- F182** Words in s. 98 inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), **87(2)(b)(iii)**
- F183** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(8)(m)** (with Sch. 2)
- F184** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 6 para. 23(a)**
- F185** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 11 para. 2(2)**
- F186** Words in s. 98 inserted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 307(3)(d)** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F187** Words in s. 98 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. 8(3)(o)**
- F188** Words in s. 98 inserted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 17 para. 10**

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- F189** Words in s. 98 inserted (with effect in accordance with Sch. 8 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 8 para. 17**
- F190** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 157(3)(b)** (with Sch. 2)
- F191** Words in s. 98 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. 8(3)(p)**
- F192** Words in s. 98 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. 8(3)(q)**
- F193** Words in s. 98 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. 8 para. 108(3)** (with Sch. 9 paras. 1-9, 22)
- F194** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 6 para. 11(2)**
- F195** Words in s. 98 inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 16 para. 67(3)(c)**
- F196** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 6 para. 11(3)**
- F197** Words in s. 98 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. 8(3)(r)**
- F198** Words in s. 98 inserted (15.9.2016) by Finance Act 2016 (c. 24), **Sch. 4 para. 20**
- F199** Words in s. 98 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. 8(3)(s)**
- F200** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(f), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F201** Words in s. 98 repealed (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. 8 para. 157(2), **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)
- F202** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(a), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F203** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(b), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F204** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(g), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F205** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 157(2)(c)** (with Sch. 2)
- F206** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(c), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F207** Words in s. 98 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 1 para. 51(11)**
- F208** Words in s. 98 repealed (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 3(1)**
- F209** Words in s. 98 inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 16 para. 67(2)(b)**
- F210** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(10)** (with Sch. 2)

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

- C12** S. 98 applied (with modifications) by Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**.  
S. 98 applied by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C13** S. 98 applied (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**  
S. 98 applied (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**
- C14** S. 98 amended (27.7.1993) by 1993 c. 34, s. 187(8)
- C15** S. 98 applied (with modifications) (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg. 11(12)(13)**

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- C16 S. 98 applied (with modifications) (1.7.1997) by [The Manufactured Dividends \(Tax\) Regulations 1997 \(S.I. 1997/993\)](#), regs. 1, **8(5)(6)**
- C17 S. 98 modified by Social Security Administration Act 1992 (c. 5), s. 111(4) (as inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 5 para. 4(3)**); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6))
- C18 S. 98 modified (with effect in accordance with s. 45 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), s. **43(4)**
- C19 S. 98 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), reg. 69Z25(5) (as inserted (6.4.2008) by S.I. 2008/705, regs. 1, **5**)
- C20 S. 98 modified (with application in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Purchased Life Annuities\) Regulations 2008 \(S.I. 2008/562\)](#), regs. 1(1), **26** (with reg. 27)
- C21 S. 98 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(1)** (with reg. 1(4)(6))
- C22 S. 98 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(1)**
- C23 S. 98 applied (1.5.2010) by [The Financial Assistance Scheme \(Tax\) Regulations 2010 \(S.I. 2010/1187\)](#), regs. 1(1), **11(3)**
- C24 S. 98 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), **24(1)**
- C25 S. 98(1) modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 13(3)**
- C26 S. 98(2) modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 14(3)(a)**

#### [<sup>F211</sup>98A Special penalties in the case of certain returns.

- (1) [<sup>F212</sup>PAYE regulations or regulations under][<sup>F213</sup>section 70(1)(a) or 71 of the Finance Act 2004 (sub-contractors)] may provide that this section shall apply in relation to any specified provision of the regulations.
- (2) Where this section applies in relation to a provision of regulations, any person who fails to make a return in accordance with the provision shall be liable—
  - (a) to a penalty or penalties of the relevant monthly amount for each month (or part of a month) during which the failure continues, but excluding any month after the twelfth or for which a penalty under this paragraph has already been imposed, and
  - (b) if the failure continues beyond twelve months, without prejudice to any penalty under paragraph (a) above, to a penalty not exceeding  
[ in the case of a provision of PAYE regulations,] so much of the amount  
<sup>F214</sup>(i) payable by him in accordance with the regulations for the year of assessment to which the return relates as remained unpaid at the end of 19th April after the end of that year[<sup>F215</sup>, or  
(ii) in the case of a provision of regulations under section 70(1)(a) or 71 of the Finance Act 2004, £3,000.]
- (3) For the purposes of subsection (2)(a) above, the relevant monthly amount in the case of a failure to make a return—
  - (a) where the number of persons in respect of whom particulars should be included in the return is fifty or less, is £100, and
  - (b) where the number is greater than fifty, is £100 for each fifty such persons and an additional £100 where that number is not a multiple of fifty.

<sup>F216</sup>(4) . . . . . ]

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### Textual Amendments

- F211** S. 98A inserted by [Finance Act 1989 \(c. 26\), s. 165\(1\)](#) (with [s. 165\(2\)](#); [S.I. 1994/2508](#), art. 2)
- F212** Words in s. 98A(1) 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. 138](#) (with [Sch. 7](#))
- F213** Words in s. 98A(1) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 8\(2\)](#)
- F214** Words in s. 98A(2)(b) inserted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 8\(3\)\(a\)](#)
- F215** S. 98A(2)(b)(ii) and preceding word inserted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 8\(3\)\(b\)](#)
- F216** S. 98A(4) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\), s. 97\(2\), Sch. 24 para. 29\(a\), Sch. 27 Pt. 5\(5\)](#); [S.I. 2008/568](#), art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

### Modifications etc. (not altering text)

- C27** S. 98A power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), ss. 1(4), 177(4), [Sch. 1 para. 7](#) (as amended (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 7 para. 10](#); [S.I. 1999/527](#), art. 2(a)(c), [Schs. 1, 3](#) (with art. 3-6))
- C28** S. 98A power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), [Sch. 1, para. 7\(2\)\(9\)-\(12\)](#)
- C29** S. 98A applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), reg. 1(1), [Sch. 4 paras. 22\(7\), 31\(9\)](#) (as amended (6.4.2008) by [S.I. 2008/636](#), regs. 1(3)(b), 7)
- C30** S. 98A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [73\(10\)](#)
- C31** S. 98A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [146\(5\)](#)
- C32** S. 98A applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), regs. 1, [4\(12\)\(13\)](#) (with reg. 60, [Sch. 1](#))
- C33** S. 98A applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 59B\(6\)\(7\), 59E\(6\)\(7\)](#) (as inserted (6.4.2012) by [S.I. 2012/836](#), regs. 1, [16](#))
- C34** S. 98A applied by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 67B\(6\)\(7\), 67D\(7\)\(8\)](#) (as inserted (6.4.2012) by [S.I. 2012/822](#), regs. 1(1), [27\(b\)](#))
- C35** S. 98A applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), [Sch. 4 paras. 21A\(6\)\(7\), 21D\(7\)](#) (as inserted (6.4.2012) by [S.I. 2012/821](#), regs. 1(1), [11](#))

## [<sup>F217</sup>98B [<sup>F218</sup>UK Economic Interest Groupings and] European Economic Interest Groupings.

[<sup>F219</sup>(1) In this section “grouping” means—

- (a) a UK Economic Interest Grouping, or
- (b) a grouping registered in a member State and formed in pursuance of [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law.]

[<sup>F220</sup>(2) Subsections (2A) to (4) below apply where a grouping or member of a grouping required by a notice given under section 12A of this Act to deliver a return or other document fails to comply with the notice.

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- (2A) The grouping or member shall be liable to a penalty not exceeding £300 multiplied by the number of members of the grouping at the time of the failure to comply.
- (2B) If, on an application made to <sup>F221</sup>it] by an officer of the Board, the <sup>F222</sup>tribunal so directs], the grouping or member shall be liable, for each day on which the failure continues after the day on which the grouping or member is notified of the direction (but excluding any day for which a penalty under this subsection has already been imposed), to a further penalty or penalties not exceeding £60 multiplied by the number of members of the grouping at the end of that day.]
- (3) No penalty shall be imposed under <sup>F223</sup>subsection (2A) or (2B)] above in respect of a failure at any time after the failure has been remedied.
- (4) If a grouping to which, or member to whom, a notice is given proves that there was no income or chargeable gain to be included in the return, the penalty under <sup>F224</sup>subsections (2A) and (2B)] above shall not exceed £100.
- (5) Where a grouping or member fraudulently or negligently delivers an incorrect return, accounts or statement, or makes an incorrect declaration in a return delivered, under section 12A above, the grouping or member shall be liable to a penalty not exceeding £3000 multiplied by the number of members of the grouping at the time of delivery.]

#### Textual Amendments

- F217** S. 98B inserted (on and after 1 July 1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, Sch. 11 para. 3(1)
- F218** Words in s. 98B heading inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(4)(a)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F219** S. 98B(1) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(4)(b)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F220** S. 98B(2)(2A)(2B) substituted for s. 98B(2) (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(1)**; S.I. 1998/3173, art. 2
- F221** Word in s. 98B(2B) 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. 44(a)**
- F222** Words in s. 98B(2B) 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. 44(b)**
- F223** Words in s. 98B(3) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(2)**; S.I. 1998/3173, art. 2
- F224** Words in s. 98B(4) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(3)**; S.I. 1998/3173, art. 2

#### <sup>F225</sup>98C Notification under Part 7 of Finance Act 2004

- (1) A person who fails to comply with any of the provisions of Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) mentioned in subsection (2) below shall be liable—
- (a) to a penalty not exceeding
- [ in the case of a provision mentioned in paragraph (a), (b)<sup>F227</sup>, (c) <sup>F228</sup>,  
<sup>F226</sup>(i) (ca) or (cc)] of that subsection, £600 for each day during the initial period (but see also subsections (2A), (2B) and (2ZC) below), and
- (ii) in any other case, £5,000], and
- (b) if the failure continues after a penalty is imposed under paragraph (a) above, to a further penalty or penalties not exceeding £600 for each day on which

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the failure continues after the day on which the penalty under paragraph (a) was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).

(2) Those provisions are—

- (a) section 308(1) and (3) (duty of promoter in relation to notifiable proposals and notifiable arrangements),
- (b) section 309(1) (duty of person dealing with promoter outside United Kingdom),
- (c) section 310 (duty of parties to notifiable arrangements not involving promoter),<sup>F229</sup> ...
  - [<sup>F230</sup>(ca) section 310A (duty to provide further information requested by HMRC),]
  - [<sup>F231</sup>(cb) section 310C (duty of promoters to provide updated information),]
  - [<sup>F232</sup>(cc) section 311C (duty to provide further information requested by HMRC: section 311(3) case);]
  - (d) section [<sup>F233</sup>312(2)] (duty of promoter to notify client of reference number)
    - [<sup>F234</sup>(dza) section 312ZA(2) (duty to notify client of reference number: section 311(3) case);]
    - [<sup>F235</sup>(da) section 312A(2) [<sup>F236</sup>and (2A)] (duty of client to notify parties of reference number),]<sup>F237</sup> ...
    - [<sup>F238</sup>(daa) section 312B (duty of client to provide information to promoter),]
    - [<sup>F239</sup>(db) section 313ZA (duty of promoter to provide details of clients),]
    - [<sup>F240</sup>(dc) section 313ZB (enquiry following disclosure of client details),]
    - [<sup>F241</sup>(dca) section 313ZC (duty of employer to provide details of employees etc),]
    - [<sup>F242</sup>(e) sections 313A and 313B (duty of promoter to respond to inquiry)]<sup>F243</sup> ...
    - [<sup>F244</sup>(f) section 313C (duty of introducer to give details of persons who have provided information [<sup>F245</sup>or have been provided with information])]<sup>F246</sup>, and
    - (g) section 316A (duty to provide additional information)].

[ In this section “the initial period” means the period—  
<sup>F247</sup>(2ZA)

- (a) beginning with the relevant day, and
- (b) [<sup>F248</sup>(subject to subsection (2ZAB))] ending with the earlier of the day on which the penalty under subsection (1)(a)(i) is determined and the last day before the failure ceases;

and for this purpose “the relevant day” is the day specified in relation to the failure in the following table.

***Failure***

***Relevant day***

A failure to comply with subsection (1) or (3) of section 308 in so far as the subsection applies by virtue of an order under section 306A

The first day after the end of the period prescribed under section 306A(6)



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A failure to comply with subsection (1) or (3) of section 308 in so far as the subsection applies by virtue of an order under section 308A(2)	The first day after the end of the period prescribed under subsections (5) and (6) (a) of section 308A (as it may have been extended by a direction under subsection (6)(b) of that section)
Any other failure to comply with subsection (1) of section 308	The first day after the end of the period prescribed under that subsection
Any other failure to comply with subsection (3) of section 308	The first day after the end of the period prescribed under that subsection
A failure to comply with subsection (1) of section 309	The first day after the end of the period prescribed under that subsection
A failure to comply with section 310	The first day after the latest time by which section 310 must be complied with in the case concerned
[ <sup>F249</sup> A failure to comply with section 310A	The first day after the end of the period within which the person must comply with section 310A.]
[ <sup>F250</sup> A failure to comply with section 311C	The first day after the end of the period before the end of which the person must comply with section 311C]

[ Subsection (2ZAB) applies where—

- <sup>F251</sup>(2ZAA) (a) a person fails to comply with a provision mentioned in subsection (2)(a), (b) or (c) in respect of arrangements or proposed arrangements, and
- (b) a reference number is subsequently allocated to the arrangements or proposed arrangements in a case within section 311(3) of the Finance Act 2004 (case where notice given under section 310D)).

(2ZAB) Where this subsection applies, the failure to comply is taken for the purposes of this section to have ceased on the day before the reference number is allocated, if it has not already ceased.]

(2ZB) The amount of a penalty under subsection (1)(a)(i) is to be arrived at after taking account of all relevant considerations, including the desirability of its being set at a level which appears appropriate for deterring the person, or other persons, from similar failures to comply on future occasions having regard (in particular)—

- (a) in the case of a penalty for a [<sup>F252</sup>promoter's] failure to comply with section 308(1) or (3) [<sup>F253</sup>or section 310A], to the amount of any fees received, or likely to have been received, by the [<sup>F254</sup>promoter] in connection with the notifiable proposal (or arrangements implementing the notifiable proposal), or with the notifiable arrangements,

[<sup>F255</sup>(aa) in the case of a penalty for a person's failure to comply with section 311C, to the amount of any fees received, or likely to have been received, by the person in connection with the arrangements, the proposed arrangements or the proposal,] and

- (b) in the case of a penalty for a [<sup>F256</sup>relevant] person's failure to comply with section 309(1)[<sup>F257</sup>, 310 or 310A], to the amount of any advantage gained, or sought to be gained, by the [<sup>F258</sup>relevant] person in relation to any tax prescribed under section 306(1)(b) in relation to the notifiable arrangements.

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- [ In subsection (2ZB)—
- <sup>F259</sup>(2ZBA) (a) “promoter” has the same meaning as in Part 7 of the Finance Act 2004, and  
(b) “relevant person” means a person who enters into any transaction forming part of notifiable arrangements within the meaning of that Part.]
- (2ZC) If the maximum penalty under subsection (1)(a)(i) above appears inappropriately low after taking account of those considerations, the penalty is to be of such amount not exceeding £1 million as appears appropriate having regard to those considerations.
- (2ZD) Where it appears to an officer of Revenue and Customs that a penalty under subsection (1)(a)(i) above has been determined on the basis that the initial period begins with a day later than that which the officer considers to be the relevant day, an officer of Revenue and Customs may commence proceedings for a re-determination of the penalty.
- (2ZE) The Treasury may by regulations vary—  
(a) any of the sums for the time being specified in subsection (1) above, and  
(b) the sum specified in subsection (2ZC) above.]
- [ Where a failure to comply with a provision mentioned in subsection (2) concerns
- <sup>F260</sup>(2A) a proposal or arrangements in respect of which an order has been made under section 306A of the Finance Act 2004 (doubt as to notifiability), the [<sup>F261</sup>amounts specified in subsection (1)(a)(i) and (b) above shall be increased to the prescribed sum in relation to days falling after the prescribed period].
- (2B) Where a failure to comply with a provision mentioned in subsection (2) concerns a proposal or arrangements in respect of which an order has been made under section 314A of the Finance Act 2004 (order to disclose), the [<sup>F262</sup>amounts specified in subsection (1)(a)(i) and (b)] above shall be increased to the prescribed sum in relation to days falling after the prescribed period.
- (2C) In subsection (2A) and (2B)—  
(a) “the prescribed sum” means a sum prescribed by the Treasury by regulations, and  
(b) “the prescribed period” means a period beginning with the date of the order under section [<sup>F263</sup>306A or] 314A and prescribed by the Commissioners by regulations.
- (2D) The making of an order under section [<sup>F264</sup>306A or] 314A of that Act does not of itself mean that, for the purposes of section 118(2) of this Act, a person either did or did not have a reasonable excuse for non-compliance before the order was made.
- (2E) Where an order is made under section [<sup>F265</sup>306A or] 314A of that Act then for the purposes of section 118(2) of this Act—  
(a) the person identified in the order as the promoter of the proposal or arrangements cannot, in respect of any time after the end of the period mentioned in subsection (2B), rely on doubt as to notifiability as an excuse for failure to comply with section 308 of that Act, and  
(b) any delay in compliance with that section after the end of that period is unreasonable unless attributable to something other than doubt as to notifiability.

[ Where a person fails to comply with—

<sup>F266</sup>(2EA)

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- (a) section 309 of that Act and the promoter for the purposes of that section is a monitored promoter for the purposes of Part 5 of the Finance Act 2014, or
  - (b) section 310 of that Act and the arrangements for the purposes of that section are arrangements of such a monitored promoter,
- then for the purposes of section 118(2) of this Act legal advice which the person took into account is to be disregarded in determining whether the person had a reasonable excuse, if the advice was given or procured by that monitored promoter.
- (2EB) In determining for the purpose of section 118(2) of this Act whether or not a person who is a monitored promoter within the meaning of Part 5 of the Finance Act 2014 had a reasonable excuse for a failure to do anything required to be done under a provision mentioned in subsection (2), reliance on legal advice is to be taken automatically not to constitute a reasonable excuse if either—
- (a) the advice was not based on a full and accurate description of the facts, or
  - (b) the conclusions in the advice that the person relied on were unreasonable.]
- (2F) Regulations under [<sup>F267</sup>this section]—
- (a) may include incidental or transitional provision,
  - (b) shall be made by statutory instrument,
  - (c) in the case of regulations under subsection [<sup>F268</sup>(2ZE) or] (2C)(a), shall not be made unless a draft has been laid before and approved by resolution of the House of Commons, and
  - (d) in the case of regulations under subsection (2C)(b), shall be subject to annulment in pursuance of a resolution of the House of Commons.]
- (3) A person who fails to comply with [<sup>F269</sup>subsection (1) of section 313] of the Finance Act 2004 (duties of parties to notifiable arrangements to notify Board of reference number, etc.) [<sup>F270</sup>or regulations under subsection (3) of that section] shall be liable to a [<sup>F271</sup>penalty not exceeding the relevant sum].
- (4) In subsection (3) above “the relevant sum” means—
- (a) in relation to a person not falling within paragraph (b) or (c) below, [<sup>F272</sup>£5,000] in respect of each scheme to which the failure relates,
  - (b) in relation to a person who has previously failed to comply with section [<sup>F273</sup>subsection (1) of section 313 or regulations under subsection (3) of that section] on one (and only one) occasion during the period of 36 months ending with the date on which the current failure to comply with that provision began, [<sup>F274</sup>£7,500] in respect of each scheme to which the current failure relates (whether or not the same as the scheme to which the previous failure relates), or
  - (c) in relation to a person who has previously failed to comply with section [<sup>F273</sup>subsection (1) of section 313 or regulations under subsection (3) of that section] on two or more occasions during the period of 36 months ending with the date on which the current failure to comply with that provision began, [<sup>F275</sup>£10,000] in respect of each scheme to which the current failure relates (whether or not the same as the schemes to which any of the previous failures relates).
- (5) In subsection (4) above “scheme” means any notifiable arrangements within the meaning of Part 7 of the Finance Act 2004.]

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### Textual Amendments

- F225** S. 98C inserted (22.7.2004 for specified purposes) by [Finance Act 2004 \(c. 12\)](#), **ss. 315(1)**, 319(1)(2) (with s. 314)
- F226** Words in s. 98C(1)(a) substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(2)**, 11; [S.I. 2010/3019](#), art. 2
- F227** Words in s. 98C(1)(a)(i) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(6)**
- F228** Words in s. 98C(1)(a)(i) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(2)**, 44
- F229** Word in s. 98C(2)(c) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 27 Pt. 6(4)**
- F230** S. 98C(2)(ca) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(7)**
- F231** S. 98C(2)(cb) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 3**
- F232** S. 98C(2)(cc) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(3)(a)**, 44
- F233** Word in s. 98C(2)(d) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 7(2)(a)**; [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F234** S. 98C(2)(dza) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(3)(b)**, 44
- F235** S. 98C(2)(da) inserted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 7(2)(b)**; [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F236** Words in s. 98C(2)(da) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 8**
- F237** Word in s. 98C(2)(da) omitted (1.1.2011) by virtue of [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(a)**, 11; [S.I. 2010/3019](#), art. 2
- F238** S. 98C(2)(daa) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 223(4)(a)**
- F239** S. 98C(2)(db) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(b)**, 11; [S.I. 2010/3019](#), art. 2
- F240** S. 98C(2)(dc) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 223(4)(b)**
- F241** S. 98C(2)(dca) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 11**
- F242** S. 98C(2)(e) and preceding word inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 108(9)(a)** (with s. 108(10))
- F243** Word in s. 98C(2)(e) omitted (26.3.2015) by virtue of [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 15**
- F244** S. 98C(2)(f) and preceding word inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(c)**, 11; [S.I. 2010/3019](#), art. 2
- F245** Words in s. 98C(2)(f) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 13**
- F246** S. 98C(2)(g) and preceding word inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 15**
- F247** S. 98C(2ZA)-(2ZE) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(4)**, 11; [S.I. 2010/3019](#), art. 2
- F248** Words in s. 98C(2ZA)(b) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(4)**, 44
- F249** Words in s. 98C(2ZA) added (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(8)**
- F250** Words in s. 98C(2ZA) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(5)**, 44
- F251** S. 98C(2ZAA)-(2ZAB) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(6)**, 44
- F252** Word in s. 98C(2ZB)(a) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(i)**
- F253** Words in s. 98C(2ZB)(a) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(ii)**
- F254** Word in s. 98C(2ZB)(a) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(iii)**
- F255** S. 98C(2ZB)(aa) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(7)**, 44
- F256** Word in s. 98C(2ZB)(b) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(b)(i)**

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- F257** Words in s. 98C(2ZB)(b) substituted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(9)(b)(ii)
- F258** Word in s. 98C(2ZB)(b) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(9)(b)(iii)
- F259** S. 98C(2ZBA) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(10)
- F260** S. 98C(2A)-(2F) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 108(9)(b) (with s. 108(10))
- F261** Words in s. 98C(2A) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(5), 11; S.I. 2010/3019, art. 2
- F262** Words in s. 98C(2B) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(6), 11; S.I. 2010/3019, art. 2
- F263** Words in s. 98C(2C)(b) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(7), 11; S.I. 2010/3019, art. 2
- F264** Words in s. 98C(2D) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(8), 11; S.I. 2010/3019, art. 2
- F265** Words in s. 98C(2E) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(9), 11; S.I. 2010/3019, art. 2
- F266** S. 98C(2EA)(2EB) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 275 (with ss. 269-271)
- F267** Words in s. 98C(2F) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(10)(a), 11; S.I. 2010/3019, art. 2
- F268** Words in s. 98C(2F)(c) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(10)(b), 11; S.I. 2010/3019, art. 2
- F269** Words in s. 98C(3) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(3)(a); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F270** Words in s. 98C(3) inserted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(3)(b); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F271** Words in s. 98C(3) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(a)
- F272** Sum in s. 98C(4)(a) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(i)
- F273** Words in s. 98C(4) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(4); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F274** Sum in s. 98C(4)(b) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(ii)
- F275** Sum in s. 98C(4)(c) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(iii)

**F276** 99 Assisting in preparation of incorrect return, etc.

.....

**Textual Amendments**

- F276** S. 99 omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, Sch. 38 para. 45(c) (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

**[F277] 99A Certificates of non-liability to income tax.**

If a person who gives a certificate of non-liability to income tax in pursuance of regulations under [F278 section 852 of ITA 2007]—

- (a) gives the certificate fraudulently or negligently, or
- (b) fails to comply with any undertaking contained in the certificate in pursuance of the regulations,

he shall be liable to a penalty not exceeding £3,000.]

*Status: Point in time view as at 28/04/2022.*

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#### Textual Amendments

**F277** S. 99A inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 82

**F278** Words in s. 99A substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 261](#) (with Sch. 2)

### [<sup>F279</sup>99B Declarations under Chapter 2 of Part 15 of ITA 2007

Where a person fraudulently or negligently gives any incorrect information in a declaration under any of sections 858 to 861 of ITA 2007, the person shall be liable to a penalty not exceeding £3,000.]

#### Textual Amendments

**F279** S. 99B inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 262](#) (with Sch. 2)

### [<sup>F280</sup>100 Determination of penalties by officer of the Board.

- (1) Subject to subsection (2) below and except where proceedings for a penalty have been instituted under section 100D below <sup>F281</sup>..., an officer of the Board authorised by the Board for the purposes of this section may make a determination imposing a penalty under any provision of the Taxes Acts and setting it at such amount as, in his opinion, is correct or appropriate.
- (2) Subsection (1) above does not apply where the penalty is a penalty under—
  - <sup>F282</sup>(a) .....
  - (b) section 94(1) above as it has effect before the substitution made by section 83 of the Finance (No. 2) Act 1987,
  - (c) section 98(1) above as it has effect before the amendments made by section 164 of the Finance Act 1989 or section 98(1)(i) above as it has effect after those amendments<sup>F283</sup>, subject to subsection (2A)], or
  - (d) paragraph (a)(i) of section 98A(2) above as it has effect by virtue of section 165(2) of the Finance Act 1989, <sup>F284</sup>or
  - (e) section 98B(2)(a) above<sup>F285</sup>, or
  - (f) section 98C(1)(a) above<sup>F286</sup>...
  - <sup>F286</sup>(g) .....

[ Subsection (2)(c) does not exclude the application of subsection (1) where the penalty <sup>F287</sup>(2A) relates to a failure to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003 (employment intermediaries to keep, preserve and provide information etc).]

- (3) Notice of a determination of a penalty under this section shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within such an appeal against the determination may be made.
- (4) After the notice of a determination under this section has been served the determination shall not be altered except in accordance with this section or on appeal.

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- (5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount of a penalty determined under this section is or has become insufficient the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.
- (6) In any case where—
- a determination under this section is of a penalty under <sup>F288</sup> ... <sup>F289</sup> ... [ <sup>F290</sup> paragraph 18(2) of Schedule 18 to the Finance Act 1998 ] <sup>F291</sup> ... , and
  - after the determination has been made it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount which was taken into account as the relevant amount of tax is or has become excessive,
- the determination shall be revised so that the penalty is set at the amount which is correct; and, where more than the correct amount has already been paid, the appropriate amount shall be repaid.]

#### Textual Amendments

- F280** Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), s. 167
- F281** Words in s. 100(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 14, **Sch. 2 Pt. 1**
- F282** S. 100(2)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(a)** (with arts. 20, 22)
- F283** Words in s. 100(2)(c) inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 18(2)
- F284** S. 100(2)(e) and preceding word inserted by Finance Act 1990 (c. 29), s. 69, **Sch. 11 para. 3(1)** on and after 1 July 1989.
- F285** S. 100(2)(f) and preceding word inserted (22.7.2004 for specified purposes) by Finance Act 2004 (c. 12), **ss. 315(2), 319(1)(2)** (with s. 314)
- F286** S. 100(2)(g) and preceding word omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), **Sch. 57 para. 13(2)**
- F287** S. 100(2A) inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 18(3)
- F288** Words in s. 100(6)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(b)(i)** (with arts. 20, 22)
- F289** Word in s. 100(6)(a) repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3** (with Sch. 36)
- F290** Words in s. 100(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 38**; S.I. 1998/3173, art. 2
- F291** Words in s. 100(6)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(b)(ii)** (with arts. 1(2), 21)

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

- C36** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)  
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)  
S. 100 restricted (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(4)(b)
- C37** S. 100 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

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- C38** S. 100 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(1) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)
- C39** S. 100 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(1)**
- C40** S. 100 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(3)(a)** (with reg. 1(4)(6))
- C41** S. 100 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(3)(a)**
- C42** S. 100 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(4)** (with reg. 1(4)(6))
- C43** S. 100 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(4)**
- C44** Ss. 100-102 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 35(2)**
- C45** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 8 paras. 228, 232**)
- C46** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 220, 222**)
- C47** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C48** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 40J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C49** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 28J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C50** Ss. 100, 100A 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), **24(4)**
- C51** S. 100 applied (with effect in accordance with reg. 1(3) of the amending S.I.) by The Co-ownership Authorised Contractual Schemes (Tax) Regulations 2017 (S.I. 2017/1209), regs. 1(1), **9(1)**
- C52** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), **Sch. 10 para. 22(9)**

**[<sup>F280</sup>100A Provisions supplementary to section 100.**

<sup>F292</sup>(1) . . . . .

- (2) A penalty determined under section 100 above shall be due and payable at the end of the period of thirty days beginning with the date of the issue of the notice of the determination.
- (3) A penalty determined under section 100 above shall for all purposes be treated as if it were charged in an assessment and due and payable.]

**Textual Amendments**

**F280** Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

**F292** S. 100A(1) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by Finance Act 2007 (c. 11), **s. 97(2), Sch. 24 para. 29(b), Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

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

**C44** Ss. 100-102 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 35(2)**



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- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C46** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C47** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C48** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C49** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C50** Ss. 100, 100A 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\(1\), 24\(4\)](#)
- C52** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C53** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992, ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)  
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C54** S. 100A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(3\)\(a\)\(4\)](#) (with reg. 1(4)(6))
- C55** S. 100A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(3\)\(a\)\(4\)](#)
- C56** S. 100A applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\), regs. 1\(1\), 22\(4\)](#)
- C57** S. 100A applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85H](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C58** S. 100A applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85I](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C59** S. 100A applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\), regs. 1\(1\), 9\(2\)](#)
- C60** S. 100A(2)(3) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)

## **[<sup>F280</sup>100BA] Appeals against penalty determinations.**

- (1) An appeal may be brought against the determination of a penalty under section 100 above and, subject to <sup>F293</sup>... the following provisions of this section, the provisions of this Act relating to appeals shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax [<sup>F294</sup>, except that references to the tribunal shall be taken to be references to the First-tier Tribunal].
- (2) [<sup>F295</sup>On] an appeal against the determination of a penalty under section 100 above section 50(6) to (8) of this Act shall not apply but—
  - (a) in the case of a penalty which is required to be of a particular amount, the [<sup>F296</sup>First-tier Tribunal] may—
    - (i) if it appears <sup>F297</sup>... that no penalty has been incurred, set the determination aside,

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- (ii) if the amount determined appears <sup>F297</sup>... to be correct, confirm the determination, or
- (iii) if the amount determined appears <sup>F297</sup>... to be incorrect, increase or reduce it to the correct amount.
- (b) in the case of any other penalty, the [<sup>F296</sup>First-tier Tribunal] may—
  - (i) if it appears <sup>F297</sup>... that no penalty has been incurred, set the determination aside,
  - (ii) if the amount determined appears <sup>F297</sup>... to be appropriate, confirm the determination,
  - (iii) if the amount determined appears <sup>F297</sup>... to be excessive, reduce it to such other amount (including nil) [<sup>F298</sup>as it considers] appropriate, or
  - (iv) if the amount determined appears <sup>F297</sup>... to be insufficient, increase it to such amount not exceeding the permitted maximum [<sup>F298</sup>as it considers] appropriate.
- [<sup>F299</sup>(3) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under subsection (2), but not against any decision which falls under section 11(5)(d) and (e) of the TCEA 2007 and was made in connection with the determination of the amount of the penalty.
- (3A) Section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (3) as it applies to the right of appeal under section 11(2) of the TCEA 2007.
- (3B) On an appeal under this section the Upper Tribunal has the same powers as are conferred on the First-tier Tribunal by virtue of this section.]]

#### Textual Amendments

- F280** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\)](#), **s. 167**
- F293** Words in s. 100B(1) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **9(a)** (with arts. 20, 22)
- F294** Words in s. 100B(1) inserted (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. 45(2)**
- F295** Word in s. 100B(2) substituted (1.4.2011) by [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **9(b)** (with arts. 20, 22)
- F296** Words in s. 100B(2) 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. 45(3)(a)**
- F297** Words in s. 100B(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(3)(b)**
- F298** Words in s. 100B(2)(b)(iii)(iv) 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. 45(3)(c)**
- F299** S. 100B(3)-(3B) substituted for s. 100B(3) (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. 45(4)**

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

- C44** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 35(2)**
- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 228, 232**)

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- C46** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 220, 222**)
- C47** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C48** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 40J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C49** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 28J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C52** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by **Finance Act 2022 (c. 3), Sch. 10 para. 22(9)**
- C61** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by **Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), Sch. 1, para. 7(2)(b)(9)-(12)**  
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by **Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), Sch. 1, para. 7(2)(b)(9)-(12)**
- C62** S. 100B applied (N.I.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 9(3)(a)**
- C63** S. 100B applied (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 13(4)** (with reg. 1(4)(6))
- C64** S. 100B applied (N.I.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 9(4)**
- C65** S. 100B applied (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 13(3)(a)** (with reg. 1(4)(6))
- C66** S. 100B applied (with effect in accordance with reg. 1(2) of the amending S.I.) by **The Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009 (S.I. 2009/2034), regs. 1(1), 22(4)**
- C67** S. 100B applied by **The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C68** S. 100B applied by **The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C69** S. 100B 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), 24(4)**
- C70** S. 100B applied (with effect in accordance with reg. 1(3) of the amending S.I.) by **The Co-ownership Authorised Contractual Schemes (Tax) Regulations 2017 (S.I. 2017/1209), regs. 1(1), 9(2)**

**[<sup>F280</sup>100Penalty proceedings before [<sup>F300</sup>First-tier Tribunal] .**

(1) An officer of the Board authorised by the Board for the purposes of this section may commence proceedings before the [<sup>F301</sup>First-tier Tribunal] for any penalty to which subsection (1) of section 100 above does not apply by virtue of subsection (2) of that section.

<sup>F302</sup>(1A) . . . . .

[<sup>F303</sup>(2) The person liable to the penalty shall be a party to the proceedings.]

(3) Any penalty determined by the [<sup>F304</sup>First-tier Tribunal] in proceedings under this section shall for all purposes be treated as if it were tax charged in an assessment and due and payable.

[<sup>F305</sup>(4) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the

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determination of a penalty in proceedings under subsection (1), but not against any decision which falls under section 11(5)(d) and (e) of the TCEA 2007 and was made in connection with the determination of the amount of the penalty.

(4A) Section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (4) as it applies to the right of appeal under section 11(2) of the TCEA 2007.]

- (5) On any such appeal the [<sup>F306</sup>Upper Tribunal] may—
- (a) if it appears that no penalty has been incurred, set the determination aside,
  - (b) if the amount determined appears to be appropriate, confirm the determination,
  - (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the [<sup>F306</sup>Upper Tribunal] considers appropriate, or
  - (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the [<sup>F306</sup>Upper Tribunal] considers appropriate.]

#### Textual Amendments

- F280** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\), s. 167](#)
- F300** Words in s. 100C heading 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. 46\(2\)](#)
- F301** Words in s. 100C(1) 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. 46\(3\)](#)
- F302** S. 100C(1A) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(4\)](#)
- F303** S. 100C(2) 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. 46\(5\)](#)
- F304** Words in s. 100C(3) 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. 46\(6\)](#)
- F305** S. 100C(4)(4A) substituted for s. 100C(4) (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. 46\(7\)](#)
- F306** Words in s. 100C(5) 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. 46\(8\)](#)

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

- C44** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C46** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C47** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C48** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C49** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C52** [Ss. 100-103](#) applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C71** S. 100C applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)

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- C72** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)  
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
- C73** S. 100C applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 17(4)-(6)**
- C74** S. 100C applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C75** S. 100C applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(5)** (with reg. 1(4)(6))
- C76** Ss. 100C, 100D 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), **24(5)**

### [<sup>F280</sup> 100D] Penalty proceedings before court.

- (1) Where in the opinion of the Board the liability of any person for a penalty arises by reason of the fraud of that person or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.
- (2) Proceedings under this section which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act shall be instituted—
  - (a) in England and Wales, in the name of the Attorney General,
  - (b) in Scotland, in the name of the Lord Advocate, and
  - (c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.
- (3) Any proceedings under this section instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.
- (4) If in proceedings under this section the court does not find that fraud is proved but considers that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.]

#### Textual Amendments

**F280** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\)](#), **s. 167**

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

- C44** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 35(2)**
- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 228, 232**)
- C46** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 220, 222**)
- C47** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))

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- C48** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C49** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C52** [Ss. 100-103](#) applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C76** Ss. 100C, 100D 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\(1\), 24\(5\)](#)
- C77** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)  
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C78** S. 100D applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C79** S. 100D modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\), reg. 47L\(2\)](#) (as inserted (with effect in accordance with [reg. 1\(3\)](#) of the amending S.I.) by [S.I. 2000/2208, regs. 1\(1\), 20](#))
- C80** S. 100D applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), regs. 1\(1\), 82\(2\)](#)
- C81** S. 100D applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with [reg. 1\(4\)\(6\)](#))
- C82** S. 100D applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C83** S. 100D(2) functions transferred (20.5.1999 immediately before the time by reference to which the Lord Advocate's retained functions are determined for the purposes of [1998 c. 46, s. 52\(6\)\(a\)](#)) by [The Transfer of Functions \(Lord Advocate and Advocate General for Scotland\) Order 1999 \(S.I. 1999/679\), arts. 1\(2\), 2, Sch., S.I. 1998/3178, art. 2, Sch. 4](#)

### [<sup>F307</sup>101 Evidence for purposes of proceedings relating to penalties.

An assessment which can no longer be varied by [<sup>F308</sup>the tribunal on an appeal notified to it] or by order of any court is sufficient evidence, for the purposes of—

- (a) the preceding provisions of this Part, and
- (b) the provisions of Schedule 18 to the Finance Act 1998 relating to penalties, that the amounts in respect of which tax is charged in the assessment arose or were received as stated in the assessment.]

#### Textual Amendments

- F307** S. 101 substituted (with effect in accordance with [s. 117\(4\)\(5\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 39; S.I. 1998/3173, art. 2](#)
- F308** Words in s. 101 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. 47](#)

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

- C44** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with [Sch. 8 para. 234](#) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C46** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))

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- C47 Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with [Sch. 8 paras. 90-96](#)))
- C48 Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C49 Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C52 [Ss. 100-103](#) applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C84 [S. 101](#) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)

## 102 Mitigation of penalties.

The Board may in their discretion mitigate any penalty, or stay or compound any proceedings for [<sup>F309</sup>a penalty], and may also, after judgment, further mitigate or entirely remit the penalty.

### Textual Amendments

**F309** [Finance Act 1989 \(c. 26\), s. 168\(4\)](#).

### Modifications etc. (not altering text)

- C44 [Ss. 100-102](#) applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C45 [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with [Sch. 8 para. 234](#) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C46 [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C47 [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with [Sch. 8 paras. 90-96](#)))
- C48 [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C49 [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C52 [Ss. 100-103](#) applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C85 [Ss. 102-104](#) power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C86 [Ss. 102-105](#) power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with [s. 83\(6\)](#)))
- C87 [S. 102](#) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C88 [S. 102](#) applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), reg. 90K\(7\)](#) (as inserted (6.4.2004) by [S.I. 2004/770, regs. 1\(1\), 23](#))
- C89 [S. 102](#) applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\), regs. 1, 203\(7\)](#)
- C90 [S. 102](#) applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\), regs. 1, 48\(7\)](#) (with [reg. 60, Sch. 1](#))
- C91 [S. 102](#) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with [reg. 1\(4\)\(6\)](#))

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- C92** S. 102 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C93** S. 102 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\)](#), regs. 1(1), **22(4)**
- C94** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)
- C95** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)
- C96** S. 102 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), **24(5)**
- C97** S. 102 applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\)](#), regs. 1(1), **9(2)**

### <sup>F310</sup>**103 Time limits for penalties.**

- (1) Subject to subsection (2) below, where the amount of a penalty is to be ascertained by reference to tax payable by a person for any period, the penalty may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the [<sup>F311</sup>tribunal] or a Court—
- at any time within six years after the date on which the penalty was incurred, or
  - at any later time within three years after the final determination of the amount of tax by reference to which the amount of the penalty is to be ascertained.

<sup>F312</sup>(2) .....

<sup>F313</sup>(3) .....

- (4) A penalty to which [<sup>F314</sup>subsection (1) does not apply] may be so determined, or proceedings for such a penalty may be commenced before the [<sup>F315</sup>tribunal] or a court, at any time within six years after the date on which the penalty was incurred or began to be incurred.]

#### **Textual Amendments**

- F310** S. 103 substituted by [Finance Act 1989 \(c. 26\)](#), s. 169.
- F311** Word in s. 103(1) 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. 48**
- F312** S. 103(2) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), **Sch. 24 para. 29(b)**, **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)
- F313** S. 103(3) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 48(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2
- F314** Words in s. 103(4) substituted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 48(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2
- F315** Word in s. 103(4) 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. 48**



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

- C45** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C46** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C47** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C48** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C49** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C52** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C85** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C86** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with s. 83(6)))
- C98** S. 103(1)(4) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C99** S. 103 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C100** S. 103(3)(4) 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\(1\), 24\(5\)](#)
- C101** S. 103(3)(4) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with reg. 1(4)(6))
- C102** S. 103(3)(4) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C103** S. 103(4) applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\), regs. 1\(1\), 22\(4\)](#)
- C104** S. 103(4) applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85I](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C105** S. 103(4) applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85H](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C106** S. 103(4) applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\), regs. 1\(1\), 9\(2\)](#)

#### **[<sup>F316</sup>103Z] Application of sections 100 to 103 in the case of certain penalties**

Sections 100 to 103 do not apply to a penalty under—

- (a) Schedule 24 to FA 2007 (penalties for errors),
- (b) Schedule 36 to FA 2008 (information and inspection powers),
- (c) Schedule 41 to that Act (penalties for failure to notify and certain other wrongdoing),
- (d) Schedule 55 to FA 2009 (penalties for failure to make returns etc), <sup>F317</sup>...
- (e) Schedule 56 to that Act (penalties for failure to make payments on time) [<sup>F318</sup>, <sup>F319</sup>...

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- (f) Schedule 23 to FA 2011 (data-gathering powers)]<sup>F320, F321</sup> ...
- (g) Schedule 38 to FA 2012 (tax agents: dishonest conduct)]<sup>F322, F323</sup> ...
- <sup>F324</sup>(ga) section 212A of the Finance Act 2013 (general anti-abuse rule),<sup>F325</sup> ...]
- (h) Part 4 of the Finance Act 2014 (follower notices and accelerated payments)]<sup>F326</sup> ...
- <sup>F327</sup>(i) Part 5 of Schedule 18 to the Finance Act 2016 (serial tax avoidance)]<sup>F328, F329</sup> ...
- (j) Schedule 22 to the Finance Act 2016 (asset-based penalty)]<sup>F330</sup> ...
- <sup>F331</sup>(k) paragraph 1 or 45 of Schedule 16 to the Finance (No. 2) Act 2017 (enablers of defeated tax avoidance etc)]<sup>F332</sup>, or
- (l) Schedule 18 to the Finance Act 2017].]

### Textual Amendments

- F316** S. 103ZA inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 57 para. 13(3)**
- F317** Word in s. 103ZA(d) omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 51(5)(a)**, 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b)(2))
- F318** S. 103ZA(f) and preceding word inserted (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 51(5)(b)**, 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b)(2))
- F319** Word in s. 103ZA(e) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 49(a)** (with [Sch. 38 para. 43](#)); S.I. 2013/279, art. 2
- F320** S. 103ZA(g) and preceding word inserted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 49(b)** (with [Sch. 38 para. 43](#)); S.I. 2013/279, art. 2
- F321** Word in s. 103ZA(f) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 33 para. 2(a)**
- F322** S. 103ZA(h) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 33 para. 2(b)**
- F323** Word in s. 103ZA(g) omitted (with effect in accordance with s. 158(15) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), s. 158(10)(a)
- F324** S. 103ZA(ga) inserted (with effect in accordance with s. 158(15) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. 158(10)(b)
- F325** Word in s. 103ZA(ga) omitted (with effect in accordance with Sch. 18 para. 63 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 18 para. 59(a)**
- F326** Word in s. 103ZA(h) omitted (with effect in accordance with reg. 2(b) of the commencing S.I.) by virtue of [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(1)**; S.I. 2017/277, reg. 2(b)
- F327** S. 103ZA(i) and preceding word inserted (with effect in accordance with Sch. 18 para. 63 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 18 para. 59(b)**
- F328** S. 103ZA(j) and preceding word inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(1)**; S.I. 2017/277, reg. 2(b)
- F329** Word in s. 103ZA(i) omitted (with effect in accordance with Sch. 16 para. 62 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 58(a)**
- F330** Word in s. 103ZA omitted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(2)**
- F331** S. 103ZA(k) and preceding word inserted (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 58(b)**
- F332** S. 103ZA(l) and preceding word inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(2)**

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## <sup>F333</sup>103A Interest on penalties.

A penalty under any of the provisions of [<sup>F334</sup>Part II, IV or VA] or this Part of this Act [<sup>F335</sup>(other than section 98C)] [<sup>F336</sup>, or Schedule 18 to the Finance Act 1998.] shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.]

### Textual Amendments

- F333** S. 103A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 33; S.I. 1998/3173, art. 2](#)
- F334** Words in s. 103A substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(8\)](#)
- F335** Words in s. 103A inserted (1.6.2019) by [The Finance Act 2009, Sections 101 and 102 \(Disclosure of Tax Avoidance Schemes Penalties\) \(Appointed Day and Consequential Provisions\) Order 2019 \(S.I. 2019/918\), art. 3](#)
- F336** Words in s. 103A inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 40; S.I. 1998/3173, art. 2](#)

### Modifications etc. (not altering text)

- C85** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C86** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with s. 83(6)))
- C107** S. 103A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C108** S. 103A 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. 1](#)
- C109** S. 102 applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), reg. 90P\(5\)](#) (as inserted (6.4.2004) by [S.I. 2004/770, regs. 1\(1\), 23](#))
- C110** S. 103A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\), regs. 1, 210\(6\)](#)
- C111** S. 103A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C112** S. 103A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with reg. 1(4)(6))
- C113** S. 103A 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\(1\), 24\(5\)](#)

## 104 Saving for criminal proceedings.

The provisions of the Taxes Acts shall not, save so far as is otherwise provided, affect any criminal proceedings for any misdemeanour.

### Modifications etc. (not altering text)

- C85** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)

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- C86** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 80(2)**, 86 (with s. 83(6)))
- C114** S. 104 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C115** S. 104 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C116** S. 104 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(3) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), regs. 1(1), **20**)
- C117** S. 104 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), regs. 1(1), **82(3)**
- C118** S. 104 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C119** S. 104 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(5)** (with reg. 1(4)(6))
- C120** S. 104 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), **24(5)**

## 105 [F337 **Admissibility of evidence not affected by offer of settlement etc**].

- (1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any such proceedings as are mentioned in subsection (2) below by reason only that it has been drawn to his attention [F338 —
- (a) that where serious tax fraud has been committed the Board may accept a money settlement and that the Board will accept such a settlement, and will not pursue a criminal prosecution, if he makes a full confession of all tax irregularities, or
- (b) that the extent to which he is helpful and volunteers information is a factor that will be taken into account in determining the amount of any penalty,]
- and that he was or may have been induced thereby to make the statements or produce the documents.
- (2) The proceedings mentioned in subsection (1) above are—
- (a) any criminal proceedings against the person in question for any form of [F339 fraudulent conduct] in connection with or in relation to tax, and
- (b) any proceedings against him for the recovery of any [F340 tax due from him] [F341 and
- (c) any proceedings for a penalty or on appeal against the determination of a penalty.]

### Textual Amendments

- F337** S. 105 heading substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. **206(2)**
- F338** Words in s. 105(1) substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. **206(1)**
- F339** [Finance Act 1989 \(c. 26\)](#), s. **149(5)** but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983.
- F340** [Finance Act 1989 \(c. 26\)](#), s. **168(5)(b)**.
- F341** [Finance Act 1989 \(c. 26\)](#), s. **168(5)(c)**.

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

- C86** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 80(2)**, 86 (with s. 83(6)))
- C121** S. 105 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**  
S. 105 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C122** S. 105 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C123** S. 105 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(4) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), **regs. 1(1), 20**)
- C124** S. 105 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), **regs. 1(1), 82(4)**
- C125** S. 105 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1), 13(5)** (with reg. 1(4)(6))
- C126** S. 105 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1), 9(5)**
- C127** S. 105 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), 24(5)**

#### **106 Refusal to allow a deduction of income tax, and avoidance of agreements for payment without deduction.**

- (1) A person who refuses to allow a deduction of income tax authorised by the Taxes Acts to be made out of any payment shall incur a penalty of £50.
- (2) Every agreement for payment of interest, rent or other annual payment in full without allowing any such deduction shall be void.

*[<sup>F342</sup>Evasion*

#### **Textual Amendments**

- F342** S. 106A and cross-heading 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. 95** (with [Sch. 9 paras. 1-9, 22](#))

#### **106A Offence of fraudulent evasion of income tax**

- (1) A person commits an offence if that person is knowingly concerned in the fraudulent evasion of income tax by that or any other person.
- (2) A person guilty of an offence under this section is liable—
  - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both, or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 7 years or a fine, or both.
- (3) In the application of subsection (2)(a)—

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- (a) in England and Wales in relation to offences committed before [<sup>F343</sup>2 May 2022], and
  - (b) in Northern Ireland,
- for “12 months” substitute “ 6 months ”.

(4) This section does not apply to things done or omitted before 1st January 2001.]

#### Textual Amendments

**F343** Words in s. 106A(3)(a) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**

#### *[<sup>F344</sup>Offshore income, assets and activities*

#### Textual Amendments

**F344** Ss. 106B-106H and cross-heading inserted (7.10.2017 in relation to the tax year commencing on 6.4.2017 and subsequent tax years) by [Finance Act 2016 \(c. 24\)](#), s. **166(1)(2)**; S.I. 2017/970, art. 2

### **106B Offence of failing to give notice of being chargeable to tax**

- (1) A person who is required by section 7 to give notice of being chargeable to income tax or capital gains tax (or both) for a year of assessment and who has not given that notice by the end of the notification period commits an offence if—
  - (a) the tax in question is chargeable (wholly or in part) on or by reference to offshore income, assets or activities, and
  - (b) the total amount of income tax and capital gains tax that is chargeable for the year of assessment on or by reference to offshore income, assets or activities exceeds the threshold amount.
- (2) It is a defence for a person accused of an offence under this section to prove that the person had a reasonable excuse for failing to give the notice required by section 7.
- (3) In this section “the notification period” has the same meaning as in section 7 (see subsection (1C) of that section).

### **106C Offence of failing to deliver return**

- (1) A person who is required by a notice under section 8 to make and deliver a return for a year of assessment commits an offence if—
  - (a) the return is not delivered by the end of the withdrawal period,
  - (b) an accurate return would have disclosed liability to income tax or capital gains tax (or both) that is chargeable for the year of assessment on or by reference to offshore income, assets or activities, and
  - (c) the total amount of income tax and capital gains tax that is chargeable for the year of assessment on or by reference to offshore income, assets or activities exceeds the threshold amount.

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- (2) It is a defence for a person accused of an offence under this section to prove that the person had a reasonable excuse for failing to deliver the return.
- (3) In this section “the withdrawal period” has the same meaning as in section 8B (see subsection (6) of that section).

#### **106D Offence of making inaccurate return**

- (1) A person who is required by a notice under section 8 to make and deliver a return for a year of assessment commits an offence if, at the end of the amendment period—
  - (a) the return contains an inaccuracy the correction of which would result in an increase in the amount of income tax or capital gains tax (or both) that is chargeable for the year of assessment on or by reference to offshore income, assets or activities, and
  - (b) the amount of that increase exceeds the threshold amount.
- (2) It is a defence for a person accused of an offence under this section to prove that the person took reasonable care to ensure that the return was accurate.
- (3) In this section “the amendment period” means the period for amending the return under section 9ZA.

#### **106E Exclusions from offences under sections 106B to 106D**

- (1) A person is not guilty of an offence under section 106B, 106C or 106D if the capacity in which the person is required to give the notice or make and deliver the return is—
  - (a) as a relevant trustee of a settlement, or
  - (b) as the executor or administrator of a deceased person.
- (2) The Treasury may by regulations provide that a person is not guilty of an offence under section 106B, 106C or 106D if—
  - (a) conditions specified in the regulations are met, or
  - (b) circumstances so specified exist.
- (3) The conditions may (in particular) include conditions in relation to the income, assets or activities on or by reference to which the tax in question is chargeable.

#### **106F Offences under sections 106B to 106D: supplementary provision**

- (1) Where a period of time is extended under subsection (2) of section 118 by HMRC, the tribunal or an officer (but not where a period is otherwise extended under that subsection), any reference in section 106B, 106C or 106D to the end of the period is to be read as a reference to the end of the period as so extended.
- (2) The Treasury may by regulations specify the amount (which must not be less than £25,000) that is to be the threshold amount for the purposes of sections 106B to 106D.
- (3) The Treasury may by regulations make provision as to the calculation for the purposes of sections 106B to 106D of—
  - (a) the amount of tax that is chargeable on or by reference to offshore income, assets or activities, and
  - (b) the increase in the amount of tax that is so chargeable as a result of correcting an inaccuracy.

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- (4) In sections 106B to 106D and this section “offshore income, assets or activities” means—
- (a) income arising from a source in a territory outside the United Kingdom,
  - (b) assets situated or held in a territory outside the United Kingdom, or
  - (c) activities carried on wholly or mainly in a territory outside the United Kingdom.
- (5) In subsection (4), “assets” has the meaning given in section 21(1) of the 1992 Act, but also includes sterling.

### **106G Penalties for offences under sections 106B to 106D**

- (1) A person guilty of an offence under section 106B, 106C or 106D is liable on summary conviction—
- (a) in England and Wales, to a fine or to imprisonment for a term not exceeding 51 weeks or to both, and
  - (b) in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale or to imprisonment for a term not exceeding 6 months or to both.
- (2) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003, the reference in subsection (1)(a) to 51 weeks is to be read as a reference to 6 months.

### **106H Regulations under sections 106E and 106F**

- (1) This section makes provision about regulations under sections 106E and 106F.
- (2) If the regulations contain a reference to a document or any provision of a document and it appears to the Treasury that it is necessary or expedient for the reference to be construed as a reference to that document or that provision as amended from time to time, the regulations may make express provision to that effect.
- (3) The regulations—
- (a) may make different provision for different cases, and
  - (b) may include incidental, supplemental, consequential and transitional provision and savings.
- (4) The regulations are to be made by statutory instrument.
- (5) An instrument containing the regulations is subject to annulment in pursuance of a resolution of the House of Commons.]

*Scotland*

### **107 Criminal liability for false statements made to obtain allowances.**

- (1) This section applies only in Scotland.
- (2) If any person, for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of tax, either for himself or for any other person, or, in any return made with reference to tax, knowingly makes any false statement or false



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*Status: Point in time view as at 28/04/2022.*

*Changes to legislation: Taxes Management Act 1970, PART X is up to date with all changes known to be in force on or before 06 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)*

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representation, he shall be liable, on summary conviction, to imprisonment for a term not exceeding six months.

- (3) Notwithstanding anything in the Summary Jurisdiction (Scotland) Act 1954, proceedings for an offence under this section may be commenced at any time within three years from the time when the offence was committed.
- (4) The expression “return” in this section shall be construed without regard to the definition in section 118(1) of this Act .

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

- C128** S. 107(1)-(3) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)  
S. 107 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 28/04/2022.

**Changes to legislation:**

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