



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART V

#### APPEALS AND OTHER PROCEEDINGS <sup>F1</sup>

##### *Proceedings before Commissioners*

#### **50 Procedure. [1952 s.52(1).]**

- (1) The Commissioners shall cause notice of the day for hearing appeals to be given to every appellant, and shall meet together for the hearing of appeals from time to time, with or without adjournment until all appeals have been determined.
- <sup>M1</sup>(2) Notice of appeal meetings to be held by the Commissioners shall also be given to the inspector by the clerk to the Commissioners, except that in proceedings to which the Board, or an officer of the Board other than an inspector, are parties, the notice shall be given to the Board or to that officer.
- <sup>M2</sup>(3) Any officer of the Board may attend every appeal, and shall be entitled—
  - (a) to be present during all the time of the hearing and at the determination of the appeal, and
  - (b) to give reasons in support of the assessment or other decision against which the appeal is made.
- <sup>M3</sup>(4) If it is shown to the satisfaction of the Commissioners that owing to absence, sickness or other reasonable cause any person has been prevented from attending at the hearing of an appeal on the day fixed for that purpose, they may postpone the hearing of his appeal for such reasonable time as they think necessary, or may admit the appeal to be made by any agent, clerk or servant on his behalf.
- <sup>M4</sup>(5) Upon any appeal the Commissioners shall permit any barrister or solicitor to plead before them on behalf of any party to the appeal, either orally or in writing, and shall hear any accountant, that is to say, any person who has been admitted a member of an incorporated society of accountants:

*Status: Point in time view as at 01/01/1992. This version of this provision has been superseded.*

*Changes to legislation: Taxes Management Act 1970, Section 50 is up to date with all changes known to be in force on or before 06 August 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)*

*Provided that on an appeal against an assessment under Schedule B the Commissioners shall permit any agent appointed by the appellant to plead before them on his behalf.*

- <sup>F1M5</sup>(6) If, on an appeal, it appears to the majority of the Commissioners present at the hearing, by examination of the appellant on oath or affirmation, or by other lawful evidence, that the appellant is overcharged by any assessment, the assessment shall be reduced accordingly, but otherwise every such assessment shall stand good <sup>F2</sup>.
- (7) If on any appeal it appears to the Commissioners that the person assessed ought to be charged in an amount exceeding the amount contained in the assessment, the assessment shall be increased accordingly. <sup>F2</sup>
- (8) Where, on an appeal against an assessment which—
- (a) assesses an amount which is chargeable to tax, and
  - (b) charges tax on the amount assessed,
- it appears to the Commissioners as mentioned in subsection (6) or (7) above, they may, unless the circumstances of the case otherwise require, reduce or, as the case may be, increase only the amount assessed; and where any appeal is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly <sup>F3</sup>.] <sup>F2</sup>

#### Textual Amendments

- F1** Repealed by Finance Act 1988 (c. 39, SIF 63:1,2) s. 148 and Sch. 14 Part V with effect from 6 April 1988.
- F2** See Finance (No. 2) Act 1987 s. 84(6)—s. 50(6) to (8) not apply to assessments under Finance (No. 2) Act 1987 s. 84 in relation to penalties incurred under Taxes Management Act 1970 (c. 9, SIF 63:1) s. 94 after a day to be appointed.
- F3** Finance (No. 2) Act 1975 (c. 45), s.67(2), in relation to all years except that judgments in any court given in proceedings commenced before 29 April 1975 are not to be affected.

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

- C1** S. 50(5) amended (E.W.) (1.1.1992) by S.I. 1991/2684, arts. 2, 4, Sch.1
- C2** S. 50 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, Sch. 2 para. 1(1)
- C3** S. 50 applied (with modifications) by Finance Act 1981 (c. 35), s.134, Sch.17 para.18 (special tax on banking deposits).

#### Marginal Citations

- M1** 1952,1964  
1952 s.52(2);1964(M) s.12(6).
- M2** 1952,1964  
1952 s.52(2); 1964(M) Sch.IV.
- M3** 1952  
s.52(3).
- M4** 1952 s.52(4); 1969 Sch.XX 13(5).
- M5** 1952 s.52(5); 1964(M) Sch.IV.

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