



Taxes Management Act 1970

1970 CHAPTER 9

PART VII

PERSONS CHARGEABLE IN A REPRESENTATIVE CAPACITY, ETC.

Income Tax

74 Personal representatives.

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

Modifications etc. (not altering text)

- C1** See—[Taxes Management Act 1970 \(c. 9\)](#), s.40(1)—*time limit for assessment, etc.* [Taxes Management Act 1970 \(c. 9\)](#), s.100(5)—*recovery of fine or penalty incurred by a person who has died.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), ss. 60, 62 and 63—*liability of executors, etc., for income tax on profits of trade or profession of deceased person.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 67—*right of executors, etc., to claim relief for cessation of investment income where source retained.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 113—*liability of executors for income tax on partnership profits where partner deceased.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 285—*collection from deceased wife's executors, etc., of tax assessed on husband attributable to her income and unpaid.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 286—*right of husband to disclaim liability for tax on deceased wife's income.* [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 525—*effect of death, etc., on certain charges in respect of patent rights.*
- C2** S. 74 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C3** Ss. 74-76 applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), [24](#)

Status: Point in time view as at 31/03/2003. This version of this provision has been superseded.

Changes to legislation: Taxes Management Act 1970, Section 74 is up to date with all changes known to be in force on or before 07 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)

C4 S. 74 applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **24**

Status:

Point in time view as at 31/03/2003. This version of this provision has been superseded.

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Taxes Management Act 1970, Section 74 is up to date with all changes known to be in force on or before 07 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.