



Taxes Management Act 1970

CHAPTER 9

TAXES MANAGEMENT ACT 1970

PART I

ADMINISTRATION

- 1 Responsibility for certain taxes
- 2 General Commissioners
- 2A General Commissioners: costs and expenses in legal proceedings.
- 3 Clerk to General Commissioners.
- 3A General Commissioners and clerks: indemnity.
- 4 Special Commissioners.
- 4A Deputy Special Commissioners.
- 5 General and Special Commissioners.
- 6 Declarations on taking office.

PART II

RETURNS OF INCOME AND GAINS

Income tax

- 7 Notice of liability to income tax and capital gains tax.
- 8 Personal return.
- 8A Trustee's return.
- 9 Returns to include self-assessment.
- 9ZA Amendment of personal or trustee return by taxpayer
- 9ZB Correction of personal or trustee return by Revenue
- 9A Notice of enquiry
- 9B Amendment of return by taxpayer during enquiry
- 9C Amendment of self-assessment during enquiry to prevent loss of tax
- 9D Choice between different Cases of Schedule D

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Corporation tax

- 10 Notice of liability to corporation tax.
- 11 Return of profits.
- 11A Notice of liability to capital gains tax.
- 11AA Return of profits to include self-assessment.
- 11AB Power to enquire into return of profits.
- 11AC Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.
- 11AD Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.
- 11AE Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.
- 12 Information about chargeable gains.

Partnerships

- 12AA Partnership return.
- 12AB Partnership return to include partnership statement.
- 12ABZAA Returns relating to LLP not carrying on business etc with view to profit
- 12ABA Amendment of partnership return by taxpayer
- 12ABB Correction of partnership return by Revenue
- 12AC Notice of enquiry
- 12AD Amendment of partnership return by taxpayer during enquiry
- 12AE Choice between different Cases of Schedule D

European Economic Interest Groupings

- 12A European Economic Interest Groupings.

Records

- 12B Records to be kept for purposes of returns.

Voluntary returns

- 12D Returns made otherwise than pursuant to a notice

PART III

OTHER RETURNS AND INFORMATION

- 13 Persons in receipt of taxable income belonging to others.
- 14 Return of lodgers and inmates.
- 15 Return of employees' earnings etc.
- 16 Fees, commissions, etc.
- 16A Agency workers.
- 17 Interest paid or credited by banks, etc. without deduction of income tax.
- 18 Interest paid without deduction of income tax.
- 18A Other payments and licences etc.
- 19 Information for purposes of charge on profits of UK property businesses or under Schedule A.

Production of accounts, books and other information

- 19A Power to call for documents for purposes of certain enquiries.
- 20 Power to call for documents of taxpayer and others.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

- 20A Power to call for papers of tax accountant.
- 20B Restrictions on powers under ss.20 and 20A.
- 20BA Orders for the delivery of documents.
- 20BB Falsification etc. of documents.
- 20C Entry with warrant to obtain documents.
- 20CC Procedure where documents etc. are removed.
- 20D Interpretation of ss.20 to 20C.
- 21 Stock jobbers' transactions.

Surtax

- 22 Additional particulars for surtax.
- 23 Power to obtain copies of registers of securities.
- 24 Power to obtain information as to income from securities.

Chargeable gains

- 25 Issuing houses, stockbrokers, auctioneers, etc.
- 26 Nominee shareholders.
- 27 Settled property.
- 28 Non-resident companies and trusts.

PART 3A

REFERRAL OF QUESTIONS DURING ENQUIRY

- 28ZA Referral of questions during enquiry
- 28ZB Withdrawal of notice of referral
- 28ZC Regulations with respect to referrals
- 28ZD Effect of referral on enquiry
- 28ZE Effect of determination

PART IV

ASSESSMENT AND CLAIMS

- 28A Completion of enquiry into personal or trustee return
- 28AA Amendment of return of profits made for wrong period.
- 28AB Provisions supplementary to section 28AA.
- 28B Completion of enquiry into partnership return
- 28C Determination of tax where no return delivered.
- 28D Determination of corporation tax where no return delivered.
- 28E Determination of corporation tax where notice complied with in part.
- 28F Corporation tax determinations: supplementary.
- 29 Assessment where loss of tax discovered.
- 30 Recovery of overpayment of tax, etc.
- 30A Assessing procedure.
- 30B Amendment of partnership statement where loss of tax discovered.
- 31 Appeals: right of appeal
- 31A Appeals: notice of appeal
- 31B Appeals: appeals to General Commissioners
- 31C Appeals: appeals to Special Commissioners
- 31D Appeals: election to bring appeal before Special Commissioners

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Relief for excessive assessments

- 32 Double assessment.
- 33 Error or mistake.
- 33A Error or mistake in partnership return .

Time limits

- 34 Ordinary time limit of six years.
- 35 Time limit: income received after year for which it is assessable
- 36 Fraudulent or negligent conduct.
- 37 Neglect: income tax and capital gains tax.
- 37A Effect of assessment where allowances transferred.
- 38 Modification of s.37 in relation to partnerships.
- 39 Neglect: corporation tax.
- 40 Assessment on personal representatives.
- 41 Leave of General or Special Commissioners required for certain assessments.

Corporation tax determinations

- 41A Determination procedure
- 41B Reduction of determination
- 41C Time limits

Claims

- 42 Procedure for making claims etc.
- 43 Time limit for making claims.
- 43A Further assessments: claims etc.
- 43B Limits on application of section 43A.
- 43C Consequential claims etc

PART V

APPEALS AND OTHER PROCEEDINGS

Jurisdiction

- 44 General Commissioners.
- 45 Quorum of Special Commissioners.
- 46 General and Special Commissioners.
- 46A Regulations about jurisdiction.
- 46B Questions to be determined by Special Commissioners.
- 46C Jurisdiction of Special Commissioners over certain claims included in returns.
- 46D Questions to be determined by Lands Tribunal.
- 47 Special jurisdiction relating to tax on chargeable gains.
- 47A
- 47B Special jurisdiction relating to Business Expansion Scheme.

Proceedings before Commissioners

- 48 Application to appeals and other proceedings.
- 49 Proceedings brought out of time.
- 50 Procedure.
- 51 Power of Commissioners to obtain information from appellant.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

- 52 Evidence.
- 53 Appeals against summary determination of penalties.
- 54 Settling of appeals by agreement.
- 55 Recovery of tax not postponed.
- 56 Statement of case for opinion of the High Court.
- 56A Appeals from the Special Commissioners.
- 56B Regulations about practice and procedure.
- 56C Power of Special Commissioners to order costs.
- 56D Power of Special Commissioners to publish reports of decisions.

Chargeable gains

- 57 Regulations about appeals.
- 57A
- 57B [Commissioners: procedural rules.

Northern Ireland

- 58 Proceedings in tax cases in Northern Ireland.
- 59 Election for county court in Northern Ireland.

PART VA

PAYMENT OF TAX

Income tax and capital gains tax

- 59A Payments on account of income tax.
- 59B Payment of income tax and capital gains tax.
- 59C Surcharges on unpaid income tax and capital gains tax.

Corporation tax

- 59D General rule as to when corporation tax is due and payable.
- 59DA Claim for repayment in advance of liability being established.
- 59E Further provision as to when corporation tax is due and payable.
- 59FB CT payment plans for tax on certain transactions with EEA residents

PART VI

COLLECTION AND RECOVERY

- 60 Issue of demand notes and receipts.

Distraint and poinding

- 61 Distraint by collectors.
- 62 Priority of claim for tax.
- 63 Recovery of tax in Scotland
- 63A Sheriff officer's fees and outlays.
- 64 Priority of claim for tax in Scotland.

Court proceedings

- 65 Magistrates' courts.
- 66 County courts.
- 67 Inferior courts in Scotland.
- 68 High Court, etc.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Supplemental

- 69 Recovery of penalty, surcharge or interest
- 70 Evidence.
- 70A Payments by cheque.

PART VII

PERSONS CHARGEABLE IN A REPRESENTATIVE CAPACITY, ETC.

Income Tax

- 71 Bodies of persons.
- 72 Trustees, guardians, etc., of incapacitated persons.
- 73 Further provision as to infants.
- 74 Personal representatives.
- 75 Receivers appointed by a court.
- 76 Protection for certain trustees, agents and receivers.

Capital gains tax

- 77 Application of Part VII to capital gains tax.
- 77A

PART VIII

CHARGES ON NON-RESIDENTS

Income tax

- 78 Method of charging non-residents.
- 79 Profits from branch or agency.
- 80 Charge on percentage of turnover.
- 81 Taxation on basis of merchanting profit.
- 82 Savings.
- 83 Responsibilities and indemnification of persons in whose name a non-resident person is chargeable.

Capital gains tax

- 84 Gains from branch or agency.

Corporation tax

- 85 Application of Part VIII to corporation tax.
- 85A

PART IX

INTEREST ON OVERDUE TAX

- 86 Interest on overdue income tax and capital gains tax.
- 86A
- 87 Interest on overdue advance corporation tax and income tax on company payments.
- 87A Interest on overdue corporation tax etc.
- 88 Interest on tax recovered to make good loss due to taxpayer's fault.
- 88A Determinations under section 88.
- 89 The prescribed rate of interest.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

- 90 Disallowance of relief for interest on tax.
- 91 Effect on interest of reliefs.
- 91A
- 92 Remission in certain cases of interest on tax in arrear by reason of exchange restrictions.

PART X

PENALTIES, ETC.

- 93 Failure to make return for income tax and capital gains tax.
- 93A Failure to make partnership return.
- 94 Failure to make return for corporation tax.
- 95 Incorrect return or accounts for income tax or capital gains tax.
- 95A Incorrect partnership return or accounts.
- 96 Incorrect return or accounts for corporation tax.
- 97 Incorrect return or accounts: supplemental.
- 97AA Failure to produce documents under section 19A.
- 97A Two or more tax-geared penalties in respect of the same tax.
- 98 Special returns, etc.
- 98A Special penalties in the case of certain returns.
- 98B European Economic Interest Groupings.
- 98C Notification under Part 7 of Finance Act 2004
- 99 Assisting in preparation of incorrect return, etc.
- 99A Certificates of non-liability to income tax.
- 100 Determination of penalties by officer of the Board.
- 100A Provisions supplementary to section 100.
- 100B Appeals against penalty determinations.
- 100C Penalty proceedings before Commissioners.
- 100D Penalty proceedings before court.
- 101 Evidence for purposes of proceedings relating to penalties.
- 102 Mitigation of penalties.
- 103 Time limits for penalties.
- 103A Interest on penalties.
- 104 Saving for criminal proceedings.
- 105 Admissibility of evidence not affected by offer of settlement etc.
- 106 Refusal to allow a deduction of income tax, and avoidance of agreements for payment without deduction.

Scotland

- 107 Criminal liability for false statements made to obtain allowances.

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

Settlements

- 107A Relevant trustees.

Companies

- 108 Responsibility of company officers.
- 109 Corporation tax on close company in connection with loans to participators etc.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Valuation

- 110 Valuation of land: power of entry.
- 111 Valuation of assets: power to inspect.

Documents

- 112 Loss, destruction or damage to assessments, returns, etc.
- 113 Form of returns and other documents.
- 114 Want of form or errors not to invalidate assessments, etc.
- 115 Delivery and service of documents.
- 115A Electronic lodgement of tax returns, etc.
- 116

Northern Ireland

- 117 Action of ejectment in Northern Ireland.

Interpretation

- 118 Interpretation.

PART XII

GENERAL

- 119 Commencement and construction.
- 120 Short title.

SCHEDULES

- SCHEDULE 1 — FORMS OF DECLARATIONS
 - PART I — GENERAL AND SPECIAL COMMISSIONERS AND OTHERS
 - PART II — COMMISSIONERS OF INLAND REVENUE
 - PART III — INSPECTORS, COLLECTORS AND OTHER OFFICERS

- SCHEDULE 1AA — Orders for production of documents

Introduction

- 1 The provisions of this Schedule supplement section 20BA.

Authorised officer of the Board

- 2 (1) In section 20BA(1) an “ authorised officer of the...

Notice of application for order

- 3 (1) A person is entitled— (a) to notice of the...

Obligations of person given notice of application

- 4 (1) A person who has been given notice of intention...

Exception of items subject to legal privilege

- 5 (1) Section 20BA does not apply to items subject to...

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Resolution of disputes as to legal privilege

- 6 (1) The Board may make provision by regulations for the...

Complying with an order

- 7 (1) The Board may make provision by regulations as to...

Procedure where documents are delivered

- 8 (1) The provisions of section 20CC(3) to (9) apply in...

Sanction for failure to comply with order

- 9 (1) If a person fails to comply with an order...

Notice of order etc.

- 10 The Board may make provision by regulations as to the...

General provisions about regulations

- 11 Regulations under this Schedule— (a) may contain such incidental, supplementary...

SCHEDULE 1A — Claims etc. not included in returns

Preliminary

- 1 In this Schedule— “ claim ” means a claim or...

Making of claims

- 2 (1) Subject to any provision in the Taxes Acts for...

Keeping and preserving of records

- 2A (1) Any person who may wish to make a claim...

Amendments of claims

- 3 (1) Subject to sub-paragraph (2) below— (a) at any time...

Giving effect to claims and amendments

- 4 (1) Subject to sub-paragraphs (1A), (3) and (4) below and...

Power to enquire into claims

- 5 (1) An officer of the Board may enquire into—

Power to call for documents for purposes of enquiries

- 6 (1) This paragraph applies where an officer of the Board...

Appeal against notice to produce documents, etc

- 6A (1) An appeal may be brought against a requirement imposed...

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Completion of enquiry into claim

7 (1) An enquiry under paragraph 5 above is completed when...

Giving effect to such amendments

8 (1) An officer of the Board or the Board shall,...

Appeals against such amendments

9 (1) An appeal may be brought against—

10 An appeal against any conclusion stated or amendment made by...

11 (1) Subject to paragraph 10 above and the following provisions...

SCHEDULE 1B — Claims for relief involving two or more years

Preliminary

1 (1) In this Schedule— (a) any reference to a claim...

Loss relief

2 (1) This paragraph applies where a person makes a claim...

Relief for fluctuating profits of farming etc.

3 (1) This paragraph applies where a person who is or...

Relief claimed by virtue of section 224(4) of ITTOIA 2005

4 (1) This paragraph applies where— (a) a person who claims...

Carry-back of post-cessation etc. receipts

5 (1) This paragraph applies where a person who has received...

Backward spreading of certain payments

6 (1) This paragraph applies where a person who has received...

SCHEDULE 2 — JURISDICTION IN APPEALS ON CLAIMS

Appeal from inspector

1

2

Supplemental

3

SCHEDULE 3 — Rules for assigning proceedings to General Commissioners

Introductory

1 In this Schedule— “ the relevant place ” means the...

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

General rule for income and capital gains tax proceedings

- 2 (1) In the case of any proceedings relating to income...

PAYE appeals

- 3 (1) In the case of an appeal in exercise of...

Corporation tax etc.

- 4 (1) In the case of the proceedings mentioned in sub-paragraph...

Procedure for making elections, etc.

- 5 (1) An election by a taxpayer for the purposes of...
6 An election by an officer of the Board for the...

Partnerships

- 7 In the case of proceedings relating to a partnership to...

Directions by the Board

- 8 (1) The Board may give a direction in relation to...
9 (1) The Board may give directions for determining the relevant...

Other provisions

- 10 The provisions of this Schedule have effect subject to sections...

SCHEDULE 3ZA — Date by which payment to be made after amendment or correction of self-assessment

General

- 1 (1) This Schedule specifies the day by which tax has...

Amendment of personal or trustee return by the taxpayer

- 2 (1) This paragraph applies where an amount of tax is...

Correction of personal or trustee return by Revenue

- 3 (1) This paragraph applies where an amount of tax is...

Amendment of personal or trustee return to prevent loss of tax

- 4 (1) This paragraph applies where an amount of tax is...

Amendment of personal or trustee return by closure notice

- 5 (1) This paragraph applies where an amount of tax is...

Amendment consequential on amendment of partnership return by taxpayer

- 6 (1) This paragraph applies where an amount of tax is...

Amendment consequential on correction of partnership return by Revenue

- 7 (1) This paragraph applies where an amount of tax is...

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Amendment consequential on amendment of partnership return by closure notice

8 (1) This paragraph applies where an amount of tax is...

Amendment consequential on amendment of partnership return to prevent loss of tax

9 (1) This paragraph applies where an amount of tax is...

Amendment consequential on amendment of partnership return by way of error or mistake relief

10 (1) This paragraph applies where an amount of tax is...

Amendment consequential on reduction or increase on appeal of amounts stated in partnership statement

11 (1) This paragraph applies where an amount of tax is...

SCHEDULE 3ZC — CT Payment plans for tax on certain transactions with EEA residents

Introduction

1 This Schedule makes provision enabling a company that is liable...

Qualifying corporation tax

2 (1) For the purposes of this Schedule a company is...

Qualifying transactions

3 (1) For the purposes of this Schedule each of the...

Eligibility to enter a CT payment plan

4 (1) A company that is liable to pay qualifying corporation...

Application to enter a CT payment plan

5 A company that is liable to pay qualifying corporation tax...

Entering into a CT payment plan

6 (1) A company enters into a CT payment plan if—...

Content of CT payment plan

7 (1) A CT payment plan entered into by a company...

Effect of CT payment plan

8 (1) This paragraph applies where a CT payment plan is...

The payment method: instalments

9 (1) Where a CT payment plan is entered into by...

The payment method: all of outstanding balance due

10 (1) Where at any time after a CT payment plan...

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

All of outstanding balance attributable to particular qualifying transaction due

11 (1) This paragraph applies where— (a) a CT payment plan...

Part of outstanding balance attributable to particular qualifying transaction due

12 (1) This paragraph applies where— (a) a CT payment plan...

SCHEDULE 3A — Electronic lodgement of tax returns, etc.

Part I — TAX RETURNS: GENERAL

The basic rule

1 (1) Sub-paragraph (2) below applies where a person is—

Returns to which Schedule applies

2 (1) This Schedule applies to a notice requiring a return...

Part II — DOCUMENTS SUPPORTING CERTAIN TAX RETURNS

3 (1) This paragraph applies where— (a) a person is required...

Part III — THE CONDITIONS

Approved persons

4 (1) The first condition is that the transmission must be...

Approved manner of transmission

5 (1) The second condition applies if the person who makes...

Content of transmission

6 The third condition is that the transmission must signify, in...

Procedure for accepting electronic transmissions

7 (1) The fourth condition is that the information transmitted must...

Part IV — HARD COPIES OF INFORMATION TRANSMITTED

Provisions about making of hard copies

8 (1) A hard copy is made in accordance with this...

Meaning of “hard copy”

9 In this Part of this Schedule “hard copy”,...

Part V — STATUS OF INFORMATION

Exercise of powers

10 (1) Sub-paragraphs (2) to (5) below apply where information transmitted...

Proceedings

11 (1) Sub-paragraphs (2) to (4) below apply where—

SCHEDULE 4 — SAVINGS AND TRANSITORY PROVISIONS

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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)

Declaration of secrecy

1 (1) Section 6(4) of this Act shall not apply to...

Information about interest paid or credited without deduction of tax by banks, etc.

2 A notice served under section 29 of the Income Tax...

Assessments

3 (1) Section 36 of this Act shall not apply to...

Claims

4 (1) This paragraph has effect as respects relief under any...
5 An appeal, or other proceedings in the nature of an...
6

Choice of Commissioners to hear proceedings

7 Neither section 44 of this Act nor any other provision...

Settling of appeals by agreement

8 . . .

Interest on tax

9 (1) . . . (2) For the purposes of section...

Penalties, etc.

10 Section 98 of this Act shall have effect as if..
11 Section 103(2) of this Act shall not apply to tax...
12 The repeals made by the principal Act shall not affect...

Northern Ireland

13 . . .
14 Part V of this Act, and the repeal by the...

Status:

Point in time view as at 01/04/2006.

Changes to legislation:

Taxes Management Act 1970 is up to date with all changes known to be in force on or before 14 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.