



Taxes Management Act 1970

1970 CHAPTER 9

PART I

ADMINISTRATION

1 Taxes under care and management of the Board.

- (1) Income tax, corporation tax ^{F1} . . . and capital gains tax shall be under the care and management of the Commissioners of Inland Revenue (in this Act referred to as “the Board”), and the definition of “inland revenue” in section 39 of the Inland Revenue Regulation Act 1890 shall have effect accordingly .
- (2) The Board shall appoint inspectors and collectors of taxes who shall act under the direction of the Board .
- [^{F2}(2A) The Board may appoint a person to be an inspector or collector for general purposes or for such specific purposes as the Board think fit.
- (2B) Where in accordance with the Board’s administrative practices a person is authorised to act as an inspector or collector for specific purposes, he shall be deemed to have been appointed to be an inspector or collector for those purposes.]
- (3) Any legal proceedings or administrative act relating to any tax begun by one inspector or collector may be continued by another inspector or, as the case may be, another collector; and any inspector or collector may act for any division or other area.

Textual Amendments

- F1** Words relating to development land tax added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch. 8 para. 1; Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#) s. 98(6), Sch. 27 Pt. X.
- F2** S. 1(2A)(2B) inserted by [Finance Act 1990 \(c. 29\)](#), [s. 104\(1\)](#), (3) (and deemed always to have had effect)

Status: Point in time view as at 01/04/2000.

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Modifications etc. (not altering text)

- C1 S. 1 extended (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 15\(3\), 173\(4\), Sch. 2 para. 6\(2\)](#) (with ss. 108(5), 116(3), 165)
- C2 S. 1 applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 4\(1\)](#)
- C3 S. 1 applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 4\(1\)](#)
- C4 S. 1(3) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C5 S. 1(3) applied by [Finance Act 1981 s. 134, Sch. 17 para. 18](#) (special tax on banking deposits).

2 General Commissioners

- (1) For the purpose of exercising such powers relating to appeals and other matters as are conferred on them by the Taxes Acts [^{F3}or by Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999][^{F4}or by Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999] there shall be “Commissioners for the general purposes of the income tax” (in the Taxes Acts referred to as “General Commissioners”) who shall act for the same separate areas in Great Britain as heretofore [^{F5}or for the separate areas in Northern Ireland defined by an order made by the Lord Chancellor] (in the Taxes Acts referred to as “divisions”).
- (2) General Commissioners for divisions in England and Wales [^{F5}or Northern Ireland] shall be appointed by, and shall hold office during the pleasure of, the Lord Chancellor.
- (3) General Commissioners for divisions in Scotland shall be appointed by, and shall hold office during the pleasure of, [^{F6}the Secretary of State], ^{F7}... .
- (4) In Scotland a sheriff shall be ex officio a General Commissioner for any division wholly or partly within his sheriffdom and a salaried sheriff-substitute shall be ex officio a General Commissioner for any division wholly or partly within his district.
- [^{F8}(5) The Lord Chancellor or, in Scotland, the Secretary of State shall pay General Commissioners by way of travelling allowance or subsistence allowance sums of such amounts and in such circumstances as he may, with the approval of the Treasury, determine.]
- (6) The Lord Chancellor or, in Scotland, the Secretary of State may by order create a new division or abolish an existing division or alter in any other respect the divisions or their boundaries; and any such order may contain such consequential and transitional provisions as the Lord Chancellor or the Secretary of State, as the case may be, thinks fit and may be revoked or varied by a subsequent order under this subsection.
- ^{F9}
- (7) A General Commissioner shall not continue in office after he attains the age of seventy-five years.
- (8) The validity of any proceedings of General Commissioners shall not be affected by a defect in the appointment of any of them, or by a failure to observe the requirements of the last preceding subsection.

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Textual Amendments

- F3** Words in s. 2(1) inserted (4.3.1999 for specified purposes, 1.4.1999 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. 1; S.I. 1999/527](#), art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F4** Words in s. 2(1) inserted (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\), art. 1\(3\), Sch. 6 para. 1; S.R. 1999/149](#), art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- F5** *Added by Finance Act 1988 s. 134(1)(4) from 3 April 1989; Commencement order S.I. 1989 No. 473.*
- F6** Finance Act 1975 s. 57(1) from 15 May 1975.
- F7** Words omitted repealed by Finance Act 1975 s. 59(5), Sch. 13 Part II.
- F8** S. 2(5) substituted (1.4.1994) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 76, Sch. 16 para. 2\(1\)\(5\)](#)
- F9** Words in s. 2(6) repealed (on or after 3.4.1989) by [Finance Act 1988 \(c. 39\), s. 148, Sch. 14 Part IX; S.I. 1989/473](#)

Modifications etc. (not altering text)

- C6** S. 2(3) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\), arts. 1\(1\), 2, Sch. 1](#) (with art. 7)
- C7** See Finance Act 1973 s. 41 (boundaries of divisions specified by order made or having effect as if made under s. 2(6) not to be affected by changes in local government areas in England and Wales on 1 April 1974 or in Scotland on 16 May 1975)
- C8** S. 2(6) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\), arts. 1\(1\), 2, Sch. 1](#) (with art. 7)

3 Clerk to General Commissioners.

- (1) The General Commissioners for every division shall appoint a clerk and, if they think it necessary, an assistant clerk, and persons appointed under this subsection shall hold office during the pleasure of the Commissioners and act under their direction.
- [^{F10}(2) The Lord Chancellor or, in Scotland, the Secretary of State shall pay a clerk such remuneration in respect of his services as the Lord Chancellor or Secretary of State may, with the approval of the Treasury, determine.]
- (3) [^{F11}The Lord Chancellor or, in Scotland, the Secretary of State may, in such cases as he may in his discretion determine], pay to or in respect of any full-time clerk such pension [^{F12}allowance] or gratuity, or make such provision for the payment of pension [^{F12}allowance] or gratuity to or in respect of any full-time clerk, as [^{F13}he may, with the approval of the Treasury, determine].

In this subsection “full-time clerk” means a clerk as regards whom [^{F13}the Lord Chancellor or Secretary of State is satisfied] that he is required to devote substantially the whole of his time to the duties of his office .

- (4) Without prejudice to the power of any General Commissioners to dismiss their clerk or assistant clerk, the Lord Chancellor or, in Scotland, the Secretary of State may, after consulting the General Commissioners for any division, dismiss their clerk or assistant clerk.
- (5) A clerk or assistant clerk shall not continue in office after he has attained the age of seventy years unless the General Commissioners for whom he acts think it desirable in the public interest and extend his term of office; and the term shall not be extended beyond the age of seventy-five years.

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Textual Amendments

- F10** S. 3(2) substituted (1.4.1994) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, [Sch. 16 para. 2\(3\)\(5\)](#)
- F11** Words in s. 3(3) substituted (1.4.1994) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, [Sch. 16 para. 2\(4\)\(a\)\(5\)](#)
- F12** Words in s. 3(3) inserted by [Superannuation Act 1972 \(c.11\)](#), s. 26, [Sch. 6 para. 77](#)
- F13** Words in s. 3(3) substituted (1.4.1994) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 76, [Sch. 16 para. 2\(4\)\(b\)\(c\)\(5\)](#)

Modifications etc. (not altering text)

- C9** *See also* [Finance Act 1972 s. 130—compensation for loss of office etc. by clerks on reorganisation of divisions.](#)
- C10** S. 3(4) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\)](#), arts. 1(1), 2, [Sch. 1](#) (with art. 7)

[^{F14} **Special Commissioners.**

- (1) The Lord Chancellor shall, after consultation with the Lord Advocate, appoint such persons as he thinks fit as “Commissioners for the special purposes of the Income Tax Acts” (in the Taxes Acts referred to as “Special Commissioners”) and shall designate one of the Special Commissioners as the Presiding Special Commissioner .
- (2) No person shall be appointed under subsection (1) above unless—
 - [he has a 10 year general qualification, within the meaning of section 71 of the
 - ^{F15}(a) Courts and Legal Services Act 1990;
 - (b) he is an advocate or solicitor in Scotland of at least 10 years’ standing; or
 - (c) he is a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 10 years’ standing]
- (3) If the Presiding Special Commissioner is temporarily absent or unable to act or there is a vacancy in his office, the Lord Chancellor may designate another Special Commissioner to act as deputy Presiding Special Commissioner and the Commissioner so designated shall, when so acting, have all the functions of the Presiding Special Commissioner.
- [A Special Commissioner—
- ^{F16}(3A) (a) may resign his office at any time; and
- (b) shall vacate his office on the day on which he attains the age of seventy years; but paragraph (b) above is subject to section 26(4) to (6) of the Judicial Pensions and Retirement Act 1993 (power to authorise continuance in office up to the age of 75).]
- (4) The Lord Chancellor may, if he thinks fit, and after consultation with the Lord Advocate, remove a Special Commissioner from office on the grounds of incapacity or misbehaviour.
- (5) By virtue of their appointment the Special Commissioners shall have authority to execute such powers, and to perform such duties, as are assigned to them by any enactment.
- (6) Such sums shall be allowed to Special Commissioners in respect of salary and incidental expenses and such pensions (including allowances and gratuities) shall be

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paid to, or in respect of, them as the Lord Chancellor may, with the approval of the Treasury, determine.

[Subsection (6) above, so far as relating to pensions (including allowances and ^{F17}(6A) gratuities), shall not have effect in relation to a person to whom Part I of the Judicial Pensions and Retirement Act 1993 applies, except to the extent provided by or under that Act.]

(7) Officers and staff may be appointed under section 27 of the ^{M1}Courts Act 1971 (court staff) for carrying out the administrative work of the Special Commissioners.]

Textual Amendments

- F14** Ss. 4. 4A substituted (1.1.1985) by [Finance Act 1984 \(c. 43\), s. 127, Sch. 22 para. 1](#); S.I. 1984/1836 (c. 45) (but not to affect the appointment of any person, who, immediately before the passing of Finance Act 1984, held office as a Special Commissioner)
- F15** [Courts and Legal Services Act 1990 \(c. 41\), s. 71\(2\), Sch. 10 para. 30](#)
- F16** S. 4(3A) inserted (31.3.1995) by [Judicial Pensions and Retirement Act 1993 \(c. 8\), s. 31\(2\), Sch. 6 para. 36\(1\)](#) (with [Sch. 7](#)); S.I. 1995/631, art. 2
- F17** S. 4(6A) inserted (31.3.1995) by [Judicial Pensions and Retirement Act 1993 \(c. 8\), s. 31\(2\), Sch. 8 para. 8](#); S.I. 1995/631, art. 2

Modifications etc. (not altering text)

- C11** S. 4 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
S. 4 applied by [Finance Act 1981 s. 134, Sch. 17 para. 18](#) (special tax on banking deposits).
- C12** S. 4 functions transferred (19.5.1999) by [The Transfer of Functions \(Lord Advocate and Secretary of State\) Order 1999 \(S.I. 1999/678\), arts. 1, 2\(1\), Sch.](#)
- C13** S. 4: certain functions made exercisable (30.6.1999) by [The Scotland Act 1998 \(Functions Exercisable in or as Regards Scotland\) Order 1999 \(S.I. 1999/1748\), arts. 1, 3, Sch. 1 para. 4](#)
- C14** S. 4(1) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\), arts. 1\(1\), 2, Sch. 1](#) (with art. 7)
- C15** S. 4(4) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\), arts. 1\(1\), 2, Sch. 1](#) (with art. 7)

Marginal Citations

- M1** [1971 c.23.](#)

[^{F14}4A Deputy Special Commissioners.

- (1) If it appears to the Lord Chancellor expedient to do so in order to facilitate the performance of any functions of the Special Commissioners, he may, after consultation with the Lord Advocate, appoint a person to be a deputy Special Commissioner during such period or on such occasions as the Lord Chancellor thinks fit.
- (2) A person shall not be qualified for appointment as a deputy Special Commissioner unless he is qualified for appointment as a Special Commissioner [^{F18}(and, accordingly, no appointment of a person as a deputy Special Commissioner shall be such as to extend beyond the day on which he attains the age of seventy years, but subject to section 26(4) to (6) of the Judicial Pensions and Retirement Act 1993)].
- (3) A deputy Special Commissioner while acting under this section shall have all the jurisdiction and functions of a Special Commissioner and any reference to a Special Commissioner in the following provisions of this Act or in any other enactment or

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any instrument made under any enactment (whenever passed or made) shall include a reference to a deputy Special Commissioner.

(4) The duty under section 6(1) below shall only apply to a deputy Special Commissioner on his first appointment to that office.

^{F19}(5)

(6) The Lord Chancellor may pay to any person appointed under this section such remuneration and allowances as he may, with the approval of the Treasury, determine.]

Textual Amendments

- F14** Ss. 4, 4A substituted (1.1.1985) by [Finance Act 1984 \(c. 43\)](#), s. 127, **Sch. 22 para. 1**; S.I. 1984/1836 (c. 45) (but not to affect the appointment of any person, who, immediately before the passing of Finance Act 1984, held office as a Special Commissioner)
- F18** Words in s. 4A(2) added (31.3.1995) by [Judicial Pensions and Retirement Act 1993 \(c. 8\)](#), s. 31(2), **Sch. 6 para. 36(2)** (with [Sch. 7](#)); S.I. 1995/631, art. 2
- F19** S. 4A(5) repealed (31.3.1995) by [Judicial Pensions and Retirement Act 1993 \(c. 8\)](#), s. 31(2), **Sch. 9**; S.I. 1995/631, art. 2

Modifications etc. (not altering text)

- C16** S. 4A: functions transferred (19.5.1999) by [The Transfer of Functions \(Lord Advocate and Secretary of State\) Order 1999 \(S.I. 1999/678\)](#), arts. 1, 2(1), **Sch.**
- C17** S. 4A: certain functions made exercisable (30.6.1999) by [The Scotland Act 1998 \(Functions Exercisable in or as Regards Scotland\) Order 1999 \(S.I. 1999/1748\)](#), arts. 1, 3, **Sch. 1 para. 4**
- C18** S. 4A(1) functions transferred (1.7.1999) by [The Scotland Act 1998 \(Transfer of Functions to the Scottish Ministers etc.\) Order 1999 \(S.I. 1999/1750\)](#), arts. 1(1), 2, **Sch. 1** (with art. 7)

5 General and Special Commissioners.

(1) No General Commissioner or Special Commissioner shall act as such in relation to any matter in which he has a personal interest, or is interested on behalf of another person, except with the express consent of the parties to the proceedings.

^{F20}(2)

Textual Amendments

- F20** S. 5(2) repealed (E.W.) (30.3.1974) by [Criminal Justice Act 1972 \(c. 71\)](#) s. 64(2), Sch. 6 Pt. I; S.I. 1973 No. 1472 r. 2, Sch. 2; s. 5(2) repealed (S.) (22.12.1980) by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55\)](#), s. 28(2), **Sch. 3**; S.I. 1980 No. 1726 (C. 74) (S. 148)

6 Declarations on taking office.

(1) Every person who is appointed to be—

(a) a General Commissioner or a Special Commissioner, or

^{F21}(b)

(c) a member of the tribunal established under section [^{F22}706] of the principal Act (cancellation of tax advantages),

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shall make a declaration in the form set out in Part I of Schedule 1 to this Act before another person holding the same office, or before a General Commissioner.

- (2) Every person who is appointed to be a clerk or assistant clerk to the General Commissioners for any division, or who assists any such clerk, shall make a declaration in the form set out in Part I of Schedule 1 to this Act.

A clerk or assistant clerk shall make the declaration before a General Commissioner for the division, and a person who assists any such clerk shall make the declaration before such a General Commissioner or the clerk.

- (3) Every person who is appointed to be a member of the Board shall make a declaration in the form set out in Part II of Schedule 1 to this Act before another member of the Board.
- (4) Every person who is appointed an inspector or collector, or who is appointed by the Board to serve in any other capacity, shall make a declaration in the form set out in Part III of Schedule 1 to this Act before such person as the Board may direct.
- (5) A declaration under this section shall be made as soon as may be after first appointment to the office in question.

Textual Amendments

F21 S. 6(1)(b) *repealed* by Finance Act 1982 s. 157, Sch. 22 Part X.

F22 Words in s. 6(1) substituted by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para 32](#).

Modifications etc. (not altering text)

C19 See—[Finance Act 1989 \(c. 26\)](#), [s. 182](#)—disclosure of information.

C20 S. 6 modified (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 3\(5\)](#), 28(3); [S.I. 1999/527](#), art. 2(b), Sch. 2 (with arts. 3-6)

C21 S. 6 modified (5.10.1999) by [Tax Credits Act 1999 \(c. 10\)](#), [ss. 5\(6\)](#), 20(2)

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