



Taxes Management Act 1970

1970 CHAPTER 9

PART III

OTHER RETURNS AND INFORMATION

Modifications etc. (not altering text)

- C1** See also—Finance Act 1973 s.38 and Sch. 15 para. 2—particulars which may be required from holder of licence under the [Petroleum \(Production\) Act 1934 \(c. 36\)](#). Finance Act 1974 s. 47 and Sch. 10 para. 3—duty to make returns in relation to tax on first letting or occupation of building after material development, and para. 4—particulars which may be required for purposes of such tax or tax on development gains. [Finance Act 1988 \(c. 39, SIF 63:1,2\)](#) s. 127—production of computer records.

13 Persons in receipt of taxable income belonging to others.

- (1) Every person who, in whatever capacity, is in receipt of any money or value, or of any profits or gains from any of the sources mentioned in the Income Tax Acts, of or belonging to another person who is chargeable to income tax in respect thereof, or who would be so chargeable if he were resident in the United Kingdom and not an incapacitated person, shall, whenever required to do so by a notice given to him by an inspector, prepare and deliver, within the time mentioned in the notice, a return^{F1} ... , signed by him, containing—
- a statement of all such money, value, profits or gains, and
 - the name and address of every person to whom the same belong, and
 - a declaration whether every such person is of full age,^{F2} ... , or is resident in the United Kingdom or is an incapacitated person.
- (2) If any person described above is acting jointly with any other person, he shall, in like manner, deliver a return of the names and addresses of all persons joined with him at the time of delivery of the return mentioned in subsection (1) above^{F3}.

Status: Point in time view as at 31/03/1995.

Changes to legislation: Taxes Management Act 1970, PART III is up to date with all changes known to be in force on or before 27 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)

- ^{F4}(3) A notice under this section shall not require information as to any money, value, profits or gains received in a year of assessment ending more than three years before the date of the giving of the notice.]

Textual Amendments

- F1** *Words omitted repealed by Finance Act 1970 (c. 24, SIF 63:1,2) s.36 and Sch. 8 Part VII.*
- F2** *Words repealed by Finance Act 1988 (c. 39, SIF 63:1,2) s. 148 and Sch. 14 Part VIII for 1990-91 and subsequent years.*
- F3** *See Taxes Management Act 1970 (c. 9, SIF 63:1) s.76—protection for certain trustees, agents and receivers who have made returns under s.13.*
- F4** *Finance Act 1988 (c. 39 SIF 63:1,2) s. 123(1) with respect to notices given on or after 29 July 1988.*

14 Return of lodgers and inmates.

Every person, when required to do so by a notice served on him by an inspector, shall, within the time limited by the notice, prepare and deliver to the inspector a return, in writing, containing to the best of his belief—

- (a) the name of every lodger or inmate resident in his dwelling-house, and
- (b) the name and ordinary place of residence of any such lodger or inmate who has any ordinary place of residence elsewhere at which he can be assessed and who desires to be assessed at such ordinary place of residence.

^{F5}15 Return of employees emoluments, etc.

- (1) Every employer, when required to do so by notice from an inspector, shall, within the time limited by the notice, prepare and deliver to the inspector a return relating to persons who are or have been employed by him, containing the information required under the following provisions of this section.
- (2) An employer shall not be required to include in his return information relating to a year of assessment beginning more than six years before the year of assessment in which the notice is given.
- (3) A notice under subsection (1)—
 - (a) shall specify the employees for whom a return is to be made and may, in particular, specify individuals (by name or otherwise) or all employees of an employer or all his employees who are in [^{F6}employment to which Chapter II of Part V of the principal Act applies]; and
 - (b) shall specify the years of assessment or other periods with respect to which the information is to be provided.
- (4) A notice under subsection (1) may require the return to state the name and place of residence of an employee to whom it relates.
- (5) A notice under subsection (1) may require the return to contain, in respect of an employee to whom it relates, particulars of the payments made to him in respect of his employment including—
 - (a) payments to him in respect of expenses (including sums put at his disposal and paid away by him),
 - (b) payments made on his behalf and not repaid, and

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- (c) payments to him for services rendered in connection with a trade or business, whether the services were rendered in the course of his employment or not.
- (6) Where, for the purposes of his return, an employer apportions expenses incurred partly in or in connection with a particular matter and partly in or in connection with other matters—
 - (a) the return shall contain a statement that the sum included in the return is the result of such an apportionment; and
 - (b) if required to do so by notice from the inspector, he shall prepare and deliver to the inspector, within the time limited by the notice, a return containing full particulars as to the amount apportioned and the manner in which, and the grounds on which, the apportionment has been made.
- (7) A notice under subsection (1) may require the return—
 - (a) to state in respect of an employee to whom it relates whether any benefits are or have been provided for him (or for any other person) by reason of his employment, such as may give rise to charges to tax under [^{F7}sections 141, 142, 143, 145 or 154 to 165 of the principal Act](miscellaneous benefits in cash or in kind); and
 - (b) if such benefits are or have been provided, to contain such particulars of those benefits as may be specified in the notice.
- (8) Where such benefits are provided the notice may, without prejudice to subsection (7) (b), require the return to contain the following particulars—
 - (a) where the benefits are or have been provided by the employer, particulars of the cost of providing them; and
 - (b) where the benefits are or have been provided otherwise than by the employer himself, the name and business address of any person who has (either by arrangement with the employer, or to his knowledge) provided them.
- (9) Where it appears to an inspector that a person has, in any year of assessment, been concerned in providing benefits to or in respect of employees of another, the inspector may at any time up to 6 years after the end of that year of assessment by notice require him to deliver to the inspector, within the time limited by the notice, such particulars of those benefits as may be specified in the notice (so far as known to him) and to include with those particulars the names and addresses (so far as known to him) of the employees concerned.
- (10) Where the employer is a body of persons, the secretary of the body or other officer (by whatever name called) performing the duties of secretary shall be treated as the employer for the purposes of this section.

Provided that, where the employer is a body corporate, that body corporate, as well as the secretary or other officer, shall be liable to a penalty for failure to comply with this section.

- (11) In this section—
 - (a) “employee” means an office holder or employee whose emoluments fall to be assessed under Schedule E, and related expressions are to be construed accordingly; ^{F8} ...
 - ^{F8}(b)]

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Textual Amendments

- F5** S. 15 substituted by [Finance Act 1976 \(c. 40\), s. 72, Sch. 9 para. 1](#) (with effect for the year 1976—77 as if ss. 64, 68 of, Sch. 7 to the amending Act were in operation for that year)
- F6** Finance Act 1989 s. 53(2)(g). *Previously* “director's or higher-paid employment”.
- F7** Income and Corporation Taxes Act 1988 Sch. 29 para. 32.
- F8** S. 15(11)(b) and preceding word repealed by [Finance Act 1989 \(c. 26\), s. 187, Sch. 17 Pt. IV](#).

16 Fees, commissions, etc.

- (1) Every person carrying on a trade or business shall, if required to do so by notice from an inspector, make and deliver to the inspector a return of all payments of any kind specified in the notice made during a period so specified, being—
 - (a) payments made in the course of the trade or business, or of such part of the trade or business as may be specified in the notice, for services rendered by persons not employed in the trade or business, or
 - (b) payments for services rendered in connection with the formation, acquisition, development or disposal of the trade or business, or any part of it, by persons not employed in the trade or business, or
 - (c) periodical or lump sum payments made in respect of any copyright [^{F9}public lending right, right in a registered design or design right].
- (2) Every body of persons carrying on any activity which does not constitute a trade or business shall, if required to do so by notice from an inspector, make and deliver to the inspector a return of all payments of a kind specified in the notice made during a period so specified, being—
 - (a) payments made in the course of carrying on the activity, or such part of the activity as may be specified in the notice, for services rendered by persons not employed by the said body of persons, or
 - (b) periodical or lump sum payments made in respect of any copyright [^{F9}public lending right, right in a registered design or design right .]
- (3) A return required under either of the preceding subsections shall, if the trade or business or other activity is carried on by an unincorporated body of persons (other than a company), be made and delivered by the person who is or performs the duties of secretary of the body, and the notice shall be framed accordingly.
- (4) A return under the preceding provisions of this section shall give the name of the person to whom each payment was made, the amount of the payment and such other particulars (including particulars as to the services or rights in respect of which the payment was made, the period over which any services were rendered and any business name and any business or home address of the person to whom payment was made) as may be specified in the notice.
- (5) No person shall be required under the preceding provisions of this section to include in a return—
 - (a) particulars of any payment from which income tax is deductible, or
 - (b) particulars of payments made to any one person where the total of the payments to that person which would otherwise fall to be included in the return does not exceed £15, or

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- (c) particulars of any payment made in a year of assessment ending more than three years before the service of the notice requiring him to make the return.

^{F10}(6)

(7) In this section—

- (a) references to payments for services include references to payments in the nature of commission of any kind and references to payments in respect of expenses incurred in connection with the rendering of services, and
- (b) references to the making of payments include references to the giving of any valuable consideration, and the requirement imposed by subsection (4) above to state the amount of a payment shall, in relation to any consideration given otherwise than in the form of money, be construed as a requirement to give particulars of the consideration.

^{F11}(8) In subsection (2) above references to a body of persons include references to any department of the Crown, any public or local authority and any other public body .]

Textual Amendments

- F9** Words substituted (on and after 1.8.1989) by [Copyright, Designs and Patents Act 1988 \(c. 48\)](#), Sch. 7 para. 13; [S.I. 1989/816](#)
- F10** S. 16(6) repealed by [Finance Act 1989 \(c. 26\)](#), ss. 164(6), 187, Sch. 17 Pt. VIII (in relation to any failure to comply with a notice etc. on or after 27 July 1989)
- F11** S. 16(8) added by [Finance Act 1988 \(c. 39\)](#), s. 124(1) with respect to payments made in the year 1988-89 or subsequent years.

[^{F12}16A Agency workers.

(1) Where—

- (a) any services which an individual renders or is under an obligation to render under a contract are treated under section 134(1) of the principal Act as the duties of an office or employment held by him; or
- (b) any remuneration receivable under or in consequence of arrangements to which subsection (6) of that section applies is treated under that subsection as emoluments of an office or employment held by an individual,

section 15 above shall apply as if that individual were employed—

- (i) in a case within paragraph (a) above, by the persons or each of the persons from whom he receives any remuneration under or in consequence of the contract; and
- (ii) in a case within paragraph (b) above, by the other party to the arrangements, and section 16 above shall not apply to any payments made to that individual under or in consequence of that contract or those arrangements.

(2) In subsection (1) above “remuneration”, in relation to an individual, does not include anything in respect of which he would not have been chargeable to tax under Schedule E if it had been receivable in connection with an office or employment held by him but, subject to that, includes every form of payment and all perquisites, benefits and profits whatsoever.]

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Textual Amendments

F12 S. 16A inserted by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), Sch. 29 para. 6.

17 Interest paid or credited by banks, etc. without deduction of income tax.

- (1) Every person carrying on a trade or business who, in the ordinary course of the operations thereof, receives or retains money in such circumstances that interest becomes payable thereon which is paid or credited without deduction of income tax [^{F13}or after deduction of income tax], and, in particular, every person carrying on the trade or business of banking, shall, if required to do so by notice from an inspector, make and deliver to the inspector, within the time specified in the notice, a return of all interest paid or credited by him as aforesaid during a year [^{F14}of assessment] specified in the notice in the course of his trade or business or any such part of his trade or business as may be so specified, giving the names and addresses of the persons to whom the interest was paid or credited and stating, in each case, the amount of the interest [^{F13}actually paid or credited and (where the interest was paid or credited after deduction of income tax) the amount of the interest from which the tax was deducted and the amount of the tax deducted]:

Provided that—

- ^{F15}(a)
- (b) the year specified in a notice under this subsection shall not be a year ending more than three years before the date of the service of the notice .

- (2) Without prejudice to the generality of so much of subsection (1) above as enables different notices to be served thereunder in relation to different parts of a trade or business, separate notices may be served under that subsection as respects the transactions carried on at any branch or branches respectively specified in the notices, and any such separate notice shall, if served on the manager or other person in charge of the branch or branches in question, be deemed to have been duly served on the person carrying on the trade or business; and where such a separate notice is so served as respects the transactions carried on at any branch or branches, any notice subsequently served under the said subsection (1) on the person carrying on the trade or business shall not be deemed to extend to any transaction to which the said separate notice extends.

- ^{M1}(3) This section shall, with any necessary adaptations, apply in relation to the National Savings Bank as if it were a trade or business carried on by the Director of Savings .

- (4) This section shall apply only to money received or retained in the United Kingdom,
^{F16}

- ^{F17}(4A) If a person to whom any interest is paid or credited in respect of any money received or retained in the United Kingdom by notice in writing served on the person paying or crediting the interest—

- (a) has declared that the person beneficially entitled to the interest is a company not resident in the United Kingdom, and
- (b) has requested that the interest shall not be included in any return under this section,

the person paying or crediting the interest shall not be required to include the interest in any such return.

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(4B) Subsection (4C) below shall apply where—

- (a) as a result of a declaration made under section 481(5)(k) of the principal Act and the operation of section 482(5) of that Act in relation to that declaration, there is no obligation under section 480A(1) of that Act to deduct a sum representing income tax out of any interest paid or credited in respect of any money received or retained in the United Kingdom, and
- (b) the person who makes the declaration referred to in paragraph (a) above, by notice in writing served on the person paying or crediting the interest, requests that the interest shall not be included in any return under this section.

(4C) Where this subsection applies, the person paying or crediting the interest shall not be required to include the interest in any return under this section.]

[^{F18}(5) The Board may by regulations provide as mentioned in all or any of the following paragraphs—

- (a) that a return under subsection (1) above shall contain such further information as is prescribed if the notice requiring the return specifies the information and requires it to be contained in the return;
- (b) that a person required to make and deliver a return under subsection (1) above shall furnish with the return such further information as is prescribed if the notice requiring the return specifies the information and requires it to be so furnished;
- (c) that if a person is required to furnish information under any provision made under paragraph (b) above, and the notice requiring the return specifies the form in which the information is to be furnished, the person shall furnish the information in that form;
- (d) that a notice under subsection (1) above shall not require prescribed information;

and in this subsection “prescribed” means prescribed by the regulations.

(6) Regulations under subsection (5) above—

- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons,
- (b) may make different provision in relation to different cases or descriptions of case, and
- (c) may include such supplementary, incidental, consequential or transitional provisions as appear to the Board to be necessary or expedient.]

Textual Amendments

- F13** Words in s. 17(1) inserted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(2\)\(a\)\(b\)\(7\)](#)
- F14** Words inserted by [Finance Act 1988 \(c. 39\) s. 123\(2\)](#) with respect to notices given on or after 29 July 1988.
- F15** Words in s. 17(1) omitted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(2\)\(c\)\(7\)](#)
- F16** Words in s. 17(4) repealed (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), ss. 29\(1\)\(2\), 82, Sch. 18 Pt. VII\(3\)](#)
- F17** S. 17(4A)-(4C) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 29\(1\)\(2\)](#)
- F18** S. 17(5)(6) inserted (with effect where interest is paid or credited in the year 1991-92 or in a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(3\)\(7\)](#)

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Modifications etc. (not altering text)

- C2** See S.I. 1990 No. 2231 coming into force 30 November 1990 for 1991-91 and subsequent years.
- C3** See—[Taxes Management Act 1970 \(c. 9\)](#) s.119, Sch.4 para.2—references in s.17(1) to interest paid or credited by the Director of Savings to include references to interest paid or credited before 1 October 1969 by the Postmaster General to depositors. [National Savings Bank Act 1971 \(c.29\)](#) s.12(3)—s.12(1) of that Act (secrecy) to have effect subject to [Taxes Management Act 1970 \(c. 9\)](#) s. 17(3).
- C4** S.I. 1986 No. 482, reg. 10— s. 17 to apply to a building society as if references to interest include references to dividends within the meaning of S.I. 1986 No. 482 and with the insertion of the words 'or of a building society' after the words 'trade or business of banking' in subs. (1)

Marginal Citations

- M1** [Post Office Act 1969 Sch. VI(III).]

18 Interest paid without deduction of income tax.

- (1) Any person by whom any interest is paid in the year 1969—70 or any subsequent year of assessment without deduction of income tax [^{F19}or after deduction of income tax]^{F20} ... shall, on being so required by a notice given to him by an inspector, furnish to the inspector, within the time limited by the notice—
- (a) the name and address of the person to whom the interest has been paid or on whose behalf the interest has been received, and
 - (b) the amount of the interest [^{F21}actually paid or received and (where the interest has been paid or received after deduction of income tax) the amount of the interest from which the tax has been deducted and the amount of the tax deducted],
- and any person who receives any such interest on behalf of another person shall on being so required furnish to the inspector the name and address of the person on whose behalf the interest has been received, and [^{F22}the amount actually received and (where the interest has been received after deduction of income tax) the amount of the interest from which the tax has been deducted and the amount of the tax deducted].
- (2) The persons to whom [^{F23}subsection (1) above] applies include any officer in any public office or in any department of the Crown.
- (3) [^{F23}Subsection (1) above] shall not impose any obligation on a bank carrying on a bona fide business in the United Kingdom in respect of any interest paid by the bank in the ordinary course of that business.
- [^{F24}(3A) A notice under this section shall not require information with respect to interest paid in a year of assessment ending more than three years before the date of the giving of the notice.]
- [^{F25}(3B) The Board may by regulations provide as mentioned in all or any of the following paragraphs—
- (a) that a person required to furnish information under subsection (1) above shall furnish at the same time such further information as is prescribed if the notice concerned specifies the information and requires it to be so furnished;
 - (b) that if a person is required to furnish information under subsection (1) above or under any provision made under paragraph (a) above, and the notice concerned specifies the form in which the information is to be furnished, the person shall furnish the information in that form;

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(c) that a notice under subsection (1) above shall not require prescribed information;

and in this subsection “prescribed” means prescribed by the regulations.

(3C) Regulations under subsection (3B) above—

- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons,
- (b) may make different provision in relation to different cases or descriptions of case, and
- (c) may include such supplementary, incidental, consequential or transitional provisions as appear to the Board to be necessary or expedient.]

[^{F26}(3D) For the purposes of this section, the payment by a building society of a dividend in respect of a share in the society shall be treated as the payment of interest.]

^{F27}(4)

Textual Amendments

- F19** Words in s. 18(1) inserted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(5\)\(a\)](#) (8)
- F20** Income and Corporation Taxes Act 1988 Sch. 29 para. 7. *Repealed by Finance Act 1988 Sch. 14 Part IV for 1988=89 and subsequent years.*
- F21** Words in s. 18(1)(b) substituted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(5\)\(b\)](#) (8)
- F22** Words in s. 18(1) substituted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(5\)\(c\)](#) (8)
- F23** Income and Corporation Taxes Act 1988 Sch. 29 para. 7(2).
- F24** Finance Act 1988 (c. 39 SIF 63:1,2) s. 123(3) *with respect to notices given on or after 29 July 1988.*
- F25** S. 18(3B)(3C) inserted (with effect as regards a case where interest is paid in the year 1991-92 or a subsequent year of assessment) by [Finance Act 1990 \(c. 29\), s. 92\(6\)](#) (8)
- F26** S. 18(3D) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 52\(1\), Sch. 11 para. 5\(1\)\(2\)](#)
- F27** [Income and Corporation Taxes Act 1988 \(c. 1\) Sch. 29 para. 7](#) *Repealed by Finance Act 1988 (c. 39) Sch. 14 Part IV for 1988-89 and subsequent years.*

[^{F28}18A Other payments and licences etc.

- (1) Any person by whom any payment out of public funds is made by way of grant or subsidy shall, on being so required by a notice given to him by an inspector, furnish to the inspector, within the time limited by the notice—
 - (a) the name and address of the person to whom the payment has been made or on whose behalf the payment has been received, and
 - (b) the amount of the payment so made or received,and any person who receives any such payment on behalf of another person shall on being so required furnish to the inspector the name and address of the person on whose behalf the payment has been received, and its amount.
- (2) Any person to whom licences or approvals are issued or a register is maintained shall, on being so required by a notice given to him by an inspector, furnish to the inspector within the time limited by the notice—

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- (a) the name and address of any person who is or has been the holder of a licence or approval issued by the first-mentioned person, or to whom an entry in that register relates or related; and
 - (b) particulars of the licence or entry.
- (3) The persons to whom this section applies include any department of the Crown, any public or local authority and any other public body.
- (4) A notice is not to be given under this section unless (in the inspector's reasonable opinion) the information required is or may be relevant to any tax liability to which a person is or may be subject, or the amount of any such liability.
- (5) A notice under this section shall not require information with respect to a payment which was made, or to a licence, approval or entry which ceased to subsist—
- (a) before 6th April 1988; or
 - (b) in a year of assessment ending more than three years before the date of the giving of the notice.
- (6) For the purposes of this section a payment is a payment out of public funds if it is provided directly or indirectly by the Crown, by any Government, public or local authority whether in the United Kingdom or elsewhere or by any Community institution.]

Textual Amendments

F28 S. 18A inserted by [Finance Act 1988 \(c. 39\)](#) s. 125

19 Information for purposes of Schedule A.

- (1) For the purpose of obtaining particulars of profits or gains chargeable to tax under Schedule A (or, for chargeable periods ending before 6th April 1970, under Case VIII of Schedule D), the inspector may by notice in writing require—
- (a) any lessee, occupier or former lessee or occupier of land (including any person having, or having had, the use of land) to give such information as may be prescribed by the Board as to the terms applying to the lease, occupation or use of the land, and where any of those terms are established by any written instrument, to produce the instrument to the inspector,
 - (b) any lessee or former lessee of land to give such information as may be so prescribed as to any consideration given for the grant or assignment to him of the tenancy,
 - (c) any person who as agent manages land or is in receipt of rent or other payments arising from land to furnish the inspector with such particulars relating to payments arising therefrom as may be specified in the notice.
- (2) Subsection (1) above shall apply in relation to sums chargeable to tax under Case VI of Schedule D by virtue of any provision of sections [^{F29}34 to 36] of the principal Act as it applies to profits or gains chargeable to tax under Schedule A or Case VIII of Schedule D.
- (3) In this section —

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- (a) “lease” includes an agreement for a lease, and any tenancy, but does not include a mortgage or heritable security, and “lessee” shall be construed accordingly but shall include the successor in title of a lessee,
 - (b) in relation to Scotland “assignment” means an assignation.
- [^{F30}(4) A notice under this section shall not require information with respect to—
- (a) the terms applying to the lease, occupation or use of the land, or
 - (b) consideration given, or
 - (c) payments arising,
- in a year of assessment ending more than three years before the date of the giving of the notice.]

Textual Amendments

F29 [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para. 32](#).

F30 S. 19(4) added (with effect with respect to notices given on or after 29 July 1988) by [Finance Act 1988 \(c. 39\)](#), [s. 123\(4\)](#)

Production of accounts, books and other information

[^{F31}19A Power to call for documents for purposes of certain enquiries.

- (1) This section applies where an officer of the Board gives notice under section 9A(1), 11AB(1) or 12AC(1) of this Act to any person (the taxpayer) of his intention to enquire into—
 - (a) the return on the basis of which the taxpayer’s self-assessment or partnership statement was made, or
 - (b) any amendment of that return on the basis of which that assessment or statement has been amended by the taxpayer.
- (2) For the purpose of enquiring into the return or amendment, the officer may at the same or any subsequent time by notice in writing require the taxpayer, within such time (which shall not be less than 30 days) as may be specified in the notice—
 - (a) to produce to the officer such documents as are in the taxpayer’s possession or power and as the officer may reasonably require for the purpose of determining whether and, if so, the extent to which the return is incorrect or incomplete or the amendment is incorrect, and
 - (b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.
- (3) To comply with a notice under subsection (2) above, copies of documents may be produced instead of originals; but—
 - (a) the copies must be photographic or otherwise by way of facsimile; and
 - (b) if so required by a notice in writing given by the officer, in the case of any document specified in the notice, the original must be produced for inspection by him within such time (which shall not be less than 30 days) as may be specified in the notice.
- (4) The officer may take copies of, or make extracts from, any document produced to him under subsection (2) or (3) above.

Status: Point in time view as at 31/03/1995.

Changes to legislation: Taxes Management Act 1970, PART III is up to date with all changes known to be in force on or before 27 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)

- (5) A notice under subsection (2) above does not oblige the taxpayer to produce documents or furnish accounts or particulars relating to the conduct of any pending appeal by him.
- (6) An appeal may be brought against any requirement imposed by a notice under subsection (2) above to produce any document or to furnish any accounts or particulars.
- (7) An appeal under subsection (6) above must be brought within the period of 30 days beginning with the date on which the notice under subsection (2) above is given.
- (8) Subject to subsection (9) below, the provisions of this Act relating to appeals shall have effect in relation to an appeal under subsection (6) above as they have effect in relation to an appeal against an assessment to tax.
- (9) On an appeal under subsection (6) above section 50(6) to (8) of this Act shall not apply but the Commissioners may—
 - (a) if it appears to them that the production of the document or the furnishing of the accounts or particulars was reasonably required by the officer of the Board for the purpose mentioned in subsection (2) above, confirm the notice under that subsection so far as relating to the requirement; or
 - (b) if it does not so appear to them, set aside that notice so far as so relating.
- (10) Where, on an appeal under subsection (6) above, the Commissioners confirm the notice under subsection (2) above so far as relating to any requirement, the notice shall have effect in relation to that requirement as if it had specified 30 days beginning with the determination of the appeal.
- (11) Neither the taxpayer nor the officer of the Board shall be entitled to require a case to be stated under section 56 of this Act following the determination of an appeal under subsection (6) above.
- (12) Where this section applies by virtue of a notice given under section 12AC(1) of this Act, any reference in this section to the taxpayer includes a reference to any predecessor or successor of his.]

Textual Amendments

F31 S. 19A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 187](#); [S.I. 1998/3173](#), art. 2

[^{F32}20 Power to call for documents of taxpayer and others.

- (1) Subject to this section, an inspector may by notice in writing require [^{F33}a person—
 - (a) to deliver to him such documents as are in the person's possession or power and as (in the inspector's reasonable opinion) contain, or may contain, information relevant to—
 - (i) any tax liability to which the person is or may be subject, or
 - (ii) to the amount of any such liability, or
 - (b) to furnish to him such particulars as the inspector may reasonably require as being relevant to, or to the amount of, any such liability.]
- (2) Subject to this section, the Board may by notice in writing require [^{F33}a person—

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- (a) to deliver, to a named officer of the Board such documents as are in the person's possession or power and as (in the Board's reasonable opinion) contain, or may contain, information relevant to—
 - (i) any tax liability to which the person is or may be subject, or
 - (ii) to the amount of such liability, or
 - (b) to furnish to a named officer of the Board such particulars as the Board may reasonably require as being relevant to, or to the amount of, any such liability].
- (3) Subject to this section, an inspector may, for the purpose of enquiring into the tax liability of any person (“the taxpayer”), by notice in writing require any [^{F33}other person] to deliver to the inspector or, if the person to whom the notice is given so elects, to make available for inspection by a named officer of the Board, such documents as are in his possession or power and as (in the inspector's reasonable opinion) contain, or may contain, information relevant to any tax liability to which the taxpayer is or may be, or may have been, subject, or to the amount of any such liability^{F34}; and the persons who may be required to deliver or make available a document under this subsection include the Director of Savings.]
- ^{F35}(4)
- ^{F35}(5)
- (6) The persons who may be treated as “the taxpayer” [^{F36}for the purposes of this section] include a company which has ceased to exist and an individual who has died; ^{F35}...
- (7) Notices under [^{F37}subsection (1) or (3) above] are not to be given by an inspector unless he is authorised by the Board for its purposes; and—
 - (a) a notice is not to be given by him except with the consent of a General or Special Commissioner; and
 - (b) the Commissioner is to give his consent only on being satisfied that in all the circumstances the inspector is justified in proceeding under this section.
- ^{F38}(7A) A notice under subsection (2) above is not to be given unless the Board have reasonable grounds for believing—
 - (a) that the person to whom it relates may have failed or may fail to comply with any provision of the Taxes Acts; and
 - (b) that any such failure is likely to have led or to lead to serious prejudice to the proper assessment or collection of tax.]
- [A Commissioner who has given his consent under subsection (7) above shall neither
- ^{F39}(7AB) take part in, nor be present at, any proceedings on, or related to, any appeal brought—
 - (a) in the case of a notice under subsection (1) above, by the person to whom the notice applies, or
 - (b) in the case of a notice under subsection (3) above, by the taxpayer concerned, if the Commissioner has reason to believe that any of the required information is likely to be adduced in evidence in those proceedings.
- (7AC) In subsection (7AB) above “required information” means any document or particulars which were the subject of the proposed notice with respect to which the Commissioner gave his consent.]
- ^{F36}(8) Subject to subsection (8A) below, a notice under subsection (3) above shall name the taxpayer with whose liability the inspector (or, where section 20B(3) applies, the Board) is concerned .]

Status: Point in time view as at 31/03/1995.

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- ^{F40}(8A) If, on an application made by an inspector and authorised by order of the Board, a Special Commissioner gives his consent, the inspector may give such a notice as is mentioned in subsection (3) above by without naming the taxpayer to whom the notice relates; but such a consent shall not be given unless the Special Commissioner is satisfied—
- (a) that the notice relates to a taxpayer whose identity is not known to the inspector or to a class of taxpayers whose individual identities are not so known;
 - (b) there are reasonable grounds for believing that the taxpayer or any of the class of taxpayers to whom the notice relates may have failed or may fail to comply with any provision of the Taxes Acts;
 - (c) that any such failure is likely to have led or to lead to serious prejudice to the proper assessment or collection of tax; and
 - (d) that the information which is likely to be contained in the documents to which the notice relates is not readily available from another source.
- (8B) A person to whom there is given a notice under subsection (8A) above may, by notice in writing given to the inspector within thirty days after the date of the notice under that subsection object to that notice on the ground that it would be onerous for him to comply with it; and if the matter is not resolved by agreement, it shall be referred to the Special Commissioners, who may confirm, vary or cancel that notice .]
- ^{F41}(8C) In this section references to documents do not include—
- (a) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984), or
 - (b) journalistic material (as defined in section 13 of that Act),
- and references to particulars do not include particulars contained in such personal records or journalistic material.
- (8D) Subject to subsection (8C) above, references in this section to documents and particulars are to those specified or described in the notice in question; and—
- (a) the notice shall require documents to be delivered (or delivered or made available), or particulars to be furnished, within such time (which, except in the case of a notice under subsection (2) above, shall not be less than thirty days after the date of the notice) as may be specified in the notice; and
 - (b) the person to whom they are delivered, made available or furnished may take copies of them or of extracts from them.]
- [An inspector who gives a notice under subsection (1) or (3) above shall also give to—
- ^{F42}(8E) (a) the person to whom the notice applies (in the case of a notice under subsection (1) above), or
- (b) the taxpayer concerned (in the case of a notice under subsection (3) above),
- a written summary of his reasons for applying for consent to the giving of the notice.
- (8F) Subsection (8E) above does not apply, in the case of a notice under subsection (3) above, if by virtue of section 20B(1B) a copy of that notice need not be given to the taxpayer.
- (8G) Subsection (8E) above does not require the disclosure of any information—
- (a) which would, or might, identify any person who has provided the inspector with any information which he took into account in deciding whether to apply for consent; or

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- (b) if the Commissioner giving the required consent has given a direction that that information is not to be subject to the obligation imposed by that subsection.
- (8H) A General or Special Commissioner shall not give a direction under subsection (8G) above unless he is satisfied that the inspector has reasonable grounds for believing that disclosure of the information in question would prejudice the assessment or collection of tax.]
- (9) To the extent specified in section 20B below, the above provisions are subject to the restrictions of that section.]

Textual Amendments

- F32** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).
- F33** Finance Act 1989 s. 142(2)(3)(4)(a) with respect to notices given on or after 27 July 1989
- F34** Finance Act 1989 s. 142(4)(b) with respect to notices given on or after 27 July 1989.
- F35** Repealed by Finance Act 1989 s. 142(5)(6)(b)(10), 187, Sch. 17 Part VIII with respect to notices given or warrants issued on or after 27 July 1989.
- F36** Finance Act 1989 s. 142(6)(a), (7) with respect to notices given on or after 27 July 1989.
- F37** Finance Act 1988 s. 126(1)(2)(6) with respect to notices given on or after 29 July 1988.
- F38** Finance Act 1990 s. 93 with respect to notices given on or after 26 July 1990.
- F39** S. 20(7AB)(7AC) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 255\(2\)](#)
- F40** [Finance Act 1988 \(c. 39\)](#) s. 126(3)(6) with respect to notices given after 29 July 1988.
- F41** Finance Act 1989 s. 142(8), (10) with respect to notices given on or after 27 July 1989.
- F42** S. 20(8E)-(8H) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 255\(3\)](#)

Modifications etc. (not altering text)

- C5** See Finance Act 1990 s. 125(1)(2)(6)—in respect of notices given on or after 26 July 1990, subss.(1) to (8) and (8C) to (9) to apply as if references to tax liability included reference to liability to a tax of a member state which is a tax on income or capital.

[^{F32}20A Power to call for papers of tax accountant.

- (1) Where after the passing of the Finance Act 1976^{X1} a person—
- (a) is convicted of an offence in relation to tax (whenever committed) by or before any court in the United Kingdom; or
- (b) has [^{F43}a penalty imposed on] him (whether before or after the passing of that Act) under section 99 of this Act,

and he has stood in relation to others as tax accountant, an inspector authorised by the Board for the purpose of this section may by notice in writing require the person to deliver to him such documents as are in his possession or power and as (in the inspector's reasonable opinion) contain information relevant to any tax liability to which any client of his is or has been, or may be or have been, subject, or to the amount of any such liability.

- ^{F44}(1A) The reference to documents in subsection (1) above does not include—
- (a) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984), or
- (b) journalistic material (as defined in section 13 of that Act).

- (1B) Subject to subsection (1A) above, the reference to documents in subsection (1) above is to those specified or described in the notice in question; and—

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- (a) the notice shall require documents to be delivered within such time (which shall not be less than thirty days after the date of the notice) as may be specified in the notice; and
 - (b) the inspector may take copies of them or of extracts from them.]
- (2) Subsection (1) above does not have effect in relation to a person convicted or penalised as there mentioned for so long as an appeal is pending against the conviction or [^{F45}penalty]; and—
- (a) for this purpose an appeal is to be treated as pending (where one is competent but has not been brought) until the expiration of the time for bringing it or, in the case of a conviction in Scotland, until the expiration of 28 days from the date of conviction; and
 - (b) references here to appeal include further appeal but, in relation to the [^{F45}imposition] of a penalty, do not include appeal against the amount of the penalty.
- (3) A notice is not to be given to any person under this section unless with the consent of the appropriate judicial authority; and that authority is to give his consent only on being satisfied that in all the circumstances the inspector is justified in so proceeding.
- (4) The power to give a notice under this section, by reference to a person's conviction or the [^{F46}imposition on] him of a penalty, ceases at the expiration of the period of 12 months beginning with the date on which it was first exercisable in his case by virtue of that conviction or [^{F46}penalty].
- (5) To the extent specified in section 20B below, the above provisions are subject to the restrictions of that section.]

Editorial Information

X1 The Finance Act 1976 received the Royal Assent on 29 July 1976.

Textual Amendments

F32 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).

F43 Finance Act 1989 s. 168(2)(a). *Previously* “awarded against him a penalty incurred by”.

F44 Finance Act 1989 s. 143 *with respect to notices given on or after 27 July 1989. Previously* “for this purpose section 20(8) above applies, substituting “the client” for “the taxpayer”.”

F45 Finance Act 1989 s. 168(2)(b). *Previously* “award”.

F46 Finance Act 1989 s. 168(2)(c). *Previously* “award against” and “award”.

[^{F32}20B Restrictions on powers under ss.20 and 20A.

- (1) Before a notice is given to a person by an inspector under [^{F47}section 20(1), (3) or (8A)], or under section 20A, the person must have been given a reasonable opportunity to deliver (or, in the case of section 20(3), to deliver or make available) the documents in question [^{F48}, or to furnish the particulars in question]; and the inspector must not apply for consent under [^{F47}section 20(7) or (8A)] or, as the case may be, section 20A(3), until the person has been given that opportunity.

[Subject to subsection (1B) below, where a notice is given to any person under ^{F49}(1A) section 20(3) the inspector shall give a copy of the notice to the taxpayer to whom it relates.

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- (1B) If, on an application by the inspector, a General or Special Commissioner so directs, a copy of a notice under section 20(3) need not be given to the taxpayer to whom it relates; but such a direction shall not be given unless the Commissioner is satisfied that the inspector has reasonable grounds for suspecting the taxpayer of fraud.]
- (2) A notice under section 20(1) does not oblige a person to deliver documents [^{F49}or furnish particulars] relating to the conduct of any pending appeal by him; a notice under section 20(3) [^{F50}or (8A)] does not oblige a person to deliver or make available documents relating to the conduct of a pending appeal by the taxpayer; and a notice under section 20A does not oblige a person to deliver documents relating to the conduct of a pending appeal by the client.
- “Appeal” means appeal relating to tax.
- (3) An inspector cannot under section 20(1) or (3), or under section 20A(1), give notice to a barrister, advocate or solicitor, but the notice must in any such case be given (if at all) by the Board; and accordingly in relation to a barrister, advocate or solicitor for references in section 20(3) and (4) and section 20A to the inspector there are substituted references to the Board.
- (4) To comply with a notice under section 20(1) or section 20A(1), and as an alternative to delivering documents to comply with a notice under section 20(3), [^{F50}or (8A)] copies of documents may be delivered instead of the originals; but—
- the copies must be photographic or otherwise by way of facsimile; and
 - if so required by the inspector (or, as the case may be, the Board) in the case of any documents specified in the requirement, the originals must be made available for inspection by a named officer of the Board (failure to comply with this requirement counting as failure to comply with the notice).
- (5) A notice under section 20(3), [^{F51}does not oblige a person] to deliver or make available any document the whole of which originates more than 6 years before the date of the notice.
- (6) But subsection (5) does not apply where the notice is so expressed as to exclude the restrictions of that subsection; and it can only be so expressed where—
- the notice being given by an inspector with consent under section 20(7), the Commissioner giving consent has also given approval to the exclusion;
 - the notice being given by the Board, they have applied to a General or Special Commissioner for, and obtained, that approval.
- For this purpose the Commissioner gives approval only if satisfied, on the inspector’s or the Board’s application, that there is reasonable ground for believing that tax has, or may have been, lost to the Crown owing to the fraud of the taxpayer.
- (7) A notice under section 20(3) in relation to a taxpayer who has died cannot be given ^{F52}... if more than 6 years have elapsed since the death.
- (8) A notice under section 20(3) [^{F50}or (8A)] or section 20A(1) does not oblige a barrister, advocate or a solicitor to deliver or make available, without his client’s consent, any document with respect to which a claim to professional privilege could be maintained.
- [Subject to subsections (11) and (12) below, a notice under section 20(3) or (8A)—
- ^{F53}(9) (a) does not oblige a person who has been appointed as an auditor for the purposes of any enactment to deliver or make available documents which are his

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- property and were created by him or on his behalf for or in connection with the performance of his functions under that enactment, and
- (b) does not oblige a tax adviser to deliver or make available documents which are his property and consist of relevant communications.
- (10) In subsection (9) above “relevant communications” means communications between the tax adviser and—
- (a) a person in relation to whose tax affairs he has been appointed, or
- (b) any other tax adviser of such a person,
- the purpose of which is the giving or obtaining of advice about any of those tax affairs; and in subsection (9) above and this subsection “tax adviser” means a person appointed to give advice about the tax affairs of another person (whether appointed directly by that other person or by another tax adviser of his).
- (11) Subject to subsection (13) below, subsection (9) above shall not have effect in relation to any document which contains information explaining any information, return, accounts or other document which the person to whom the notice is given has, as tax accountant, assisted any client of his in preparing for, or delivering to, the inspector or the Board.
- (12) Subject to subsection (13) below, in the case of a notice under section 20(8A) subsection (9) above shall not have effect in relation to any document which contains information giving the identity or address of any taxpayer to whom the notice relates or of any person who has acted on behalf of any such person.
- (13) Subsection (9) above is not disapplied by subsection (11) or (12) above in the case of any document if—
- (a) the information within subsection (11) or (12) is contained in some other document, and
- (b) either—
- (i) that other document, or a copy of it, has been delivered to the inspector or the Board, or
- (ii) that other document has been inspected by an officer of the Board.
- (14) Where subsection (9) above is disapplied by subsection (11) or (12) above in the case of a document, the person to whom the notice is given either shall deliver the document to the inspector or make it available for inspection by an officer of the Board or shall—
- (a) deliver to the inspector (or, where subsection (3) above applies, the Board) a copy (which is photographic or otherwise by way of facsimile) of any parts of the document which contain the information within subsection (11) or (12), and
- (b) if so required by the inspector (or, as the case may be, the Board), make available for inspection by a named officer of the Board such parts of the document as contain that information;
- and failure to comply with any requirement under paragraph (b) above shall constitute a failure to comply with the notice.]]

Textual Amendments

F32 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).

F47 Finance Act 1988 s. 126(4)(6) *with respect to notices given on or after 29 July 1988*.

F48 Finance Act 1989 s. 144(2)(8) *with respect to notices given on or after 27 July 1989*.

Status: Point in time view as at 31/03/1995.

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- F49** Finance Act 1989 s. 144(3)(4)(8) with respect to notices given on or after 27 July 1989.
F50 Finance Act 1988 s. 126(4) with respect to notices given on or after 27 July 1988.
F51 Finance Act 1989 s. 144(5)(8) with respect to notices given on or after 27 July 1989.
F52 Words repealed by Finance Act 1989 ss. 144(6)(8), 187, Sch. 17 Part VIII with respect to notices given on or after 27 July 1989.
F53 Finance Act 1989 s. 144(7)(8) in respect of notices given on or after 27 July 1989

Modifications etc. (not altering text)

- C6 S. 20B(3) amended (E.W.) (1.1.1992) by [S.I. 1991/2684](#), arts. 2, 4, [Sch.1](#)

[^{F54}**20BBFalsification etc. of documents.**

- (1) Subject to subsections (2) to (4) below, a person shall be guilty of an offence if he intentionally falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of, a document which—
- he has been required by a notice under section 20 or 20A above, or
 - he has been given an opportunity in accordance with section 20B(1) above, to deliver, or to deliver or make available for inspection.
- (2) A person does not commit an offence under subsection (1) above if he acts—
- with the written permission of a General or Special Commissioner, the inspector or an officer of the Board,
 - after the document has been delivered or, in the case within section 20(3) or (8A) above, inspected, or
 - after a copy has been delivered in accordance with section 20B(4) or (14) above and the original has been inspected.
- (3) A person does not commit an offence under subsection (1)(a) above if he acts after the end of the period of two years beginning with the date on which the notice is given, unless before the end of that period the inspector or an officer of the Board has notified the person in writing that the notice has not been complied with to his satisfaction.
- (4) A person does not commit an offence under subsection (1)(b) above if he acts—
- after the date of the period of six months beginning with the date on which an opportunity to deliver the document was given, or
 - after an application for consent to a notice being given in relation to the document has been refused.
- (5) A person guilty of an offence under subsection (1) above shall be liable—
- on summary conviction, to a fine not exceeding the statutory maximum;
 - on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.]

Textual Amendments

- F54** S. 20BB inserted by Finance Act 1989 s. 145(1)(2) in relation to any falsification, concealment, destruction or disposal of a document occurring on or after 27 July 1989.

Status: Point in time view as at 31/03/1995.

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[^{F32}20C Entry with warrant to obtain documents.

(1) If the appropriate judicial authority is satisfied on information on oath given by an officer of the Board that—

- (a) there is reasonable ground for suspecting that an offence involving [^{F55}serious fraud] in connection with, or in relation to, tax [^{F55}is being, has been or is about to be] committed and that evidence of it is to be found on premises specified in the information; and
- (b) in applying under this section, the officer acts with the approval of the Board given in relation to the particular case,

the authority may issue a warrant in writing authorising an officer of the Board to enter the premises, if necessary by force, at any time within 14 days from the time of issue of the warrant, and search them.

[Without prejudice to the generality of the concept of serious fraud—

- ^{F56}(1A) (a) any offence which involves fraud is for the purposes of this section an offence involving serious fraud if its commission had led, or is intended or likely to lead, either to substantial financial gain to any person or to serious prejudice to the proper assessment or collection of tax; and
- (b) an offence which, if considered alone, would not be regarded as involving serious fraud may nevertheless be so regarded if there is reasonable ground for suspecting that it forms part of a course of conduct which is, or but for its detection would be, likely to result in serious prejudice to the proper assessment or collection of tax.

(1B) The powers conferred by a warrant under this section shall not be exercisable—

- (a) by more than such number of officers of the Board as may be specified in the warrant;
- (b) outside such times of day as may be so specified;
- (c) if the warrant so provides, otherwise than in the presence of a constable in uniform .]

(2) Section 4A of the Inland Revenue Regulation Act 1890 (Board's functions to be exercisable by an officer acting under their authority) does not apply to the giving of Board approval under this section.

[An officer who enters the premises under the authority of a warrant under this section ^{F57}(3) may—

- (a) take with him such other persons as appear to him to be necessary;
- (b) seize and remove any things whatsoever found there which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence as is mentioned in subsection (1) above; and
- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such things;

but no person shall be searched except by a person of the same sex.

(4) Nothing in subsection (3) above authorises the seizure and removal of documents in the possession of a barrister, advocate or solicitor with respect to which a claim to professional privilege could be maintained.

(5) An officer of the Board seeking to exercise the powers conferred by a warrant under this section or, if there is more than one such officer, that one of them who is in charge of the search—

Status: Point in time view as at 31/03/1995.

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- (a) if the occupier of the premises concerned is present at the time the search is to begin, shall supply a copy of the warrant endorsed with his name to the occupier;
 - (b) if at that time the occupier is not present but a person who appears to the officer to be in charge of the premises is present, shall supply such a copy to that person; and
 - (c) if neither paragraph (a) nor paragraph (b) above applies, shall leave such a copy in a prominent place on the premises.
- (6) Where entry to premises has been made with a warrant under this section, and the officer making the entry has seized any things under the authority of the warrant, he shall endorse on or attach to the warrant a list of the things seized.
- (7) Subsections (10) to (12) of section 16 of the Police and Criminal Evidence Act 1984 (return, retention and inspection of warrants) apply to a warrant under this section (together with any list endorsed on or attached to it under subsection (6) above) as they apply to a warrant issued to a constable under any enactment.
- (8) Subsection (7) above extends to England and Wales only.]]

Textual Amendments

- F32** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).
- F55** Finance Act 1989 s. 146(2)(5) with respect to warrants issued on or after 27 July 1989.
- F56** Finance Act 1989 s. 146(3)(5) with respect to warrants issued on or after 27 July 1989.
- F57** Finance Act 1989 s. 146(4)(5) with respect to warrants issued on or after 27 July 1989.

[^{F58}20C Procedure where documents etc. are removed.

- (1) An officer of the Board who removes anything in the exercise of the power conferred by section 20C above shall, if so requested by a person showing himself—
 - (a) to be the occupier of premises from which it was removed, or
 - (b) to have had custody or control of it immediately before the removal,provide that person with a record of what he removed.
- (2) The officer of the Board shall provide the record within a reasonable time from the making of the request for it.
- (3) Where anything which has been removed by an officer of the Board as mentioned in subsection (1) above is of such a nature that a photograph or copy of it would be sufficient—
 - (a) for use as evidence at a trial for an offence, or
 - (b) for forensic examination or for investigation in connection with an offence,it shall not be retained longer than is necessary to establish that fact and to obtain the photograph or copy.
- (4) Subject to subsection (8) below, if a request for permission to be granted access to anything which—
 - (a) has been removed by an officer of the Board, and
 - (b) is retained by the Board for the purpose of investigating an offence,is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting

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on behalf of any such person, the officer shall allow the person who made the request access to it under the supervision of an officer of the Board.

- (5) Subject to subsection (8) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of any such person, the officer shall—
- (a) allow the person who made the request access to it under the supervision of an officer of the Board for the purpose of photographing it or copying it, or
 - (b) photograph or copy it, or cause it to be photographed or copied.
- (6) Where anything is photographed or copied under subsection (5)(b) above the photograph or copy shall be supplied to the person who made the request.
- (7) The photograph or copy shall be supplied within a reasonable time from the making of the request.
- (8) There is no duty under this section to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice—
- (a) that investigation;
 - (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
 - (c) any criminal proceedings which may be brought as a result of—
 - (i) the investigation of which he is in charge, or
 - (ii) any such investigation as is mentioned in paragraph (b) above.
- (9) Any reference in this section to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant concerned as being the officer so in charge.]

Textual Amendments

F58 S. 20CC inserted by [Finance Act 1989 \(c. 26\)](#), s. 147, with respect to warrants issued on or after 27 July 1989

[^{F32}20D Interpretation of ss.20 to 20C.

- (1) For the purposes of section 20A and 20C above, “the appropriate judicial authority” is—
- (a) in England and Wales, a Circuit judge;
 - (b) in Scotland, a sheriff; and
 - (c) in Northern Ireland, a county court judge.
- (2) For the purposes of sections 20 and 20A, a person stands in relation to another as tax accountant at any time when he assists the other in the preparation [^{F59}or delivery of any information, return, accounts or other document which he knows will be, or is or are likely to be, used] for any purpose of tax; and his clients are all those to whom he stands or has stood in that relationship.

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[Without prejudice to section 127 of the Finance Act 1988, in sections 20 to 20CC^{F60}(3) above “document” has, subject to sections 20(8C) and 20(1A), the same meaning as it has—

- (a) in relation to England and Wales, in Part I of the Civil Evidence Act 1968,
- (b) in relation to Scotland, in Part III of the Law reform (Miscellaneous Provisions) (Scotland) Act 1968, and
- (c) in relation to Northern Ireland, in Part I of the Civil Evidence Act (Northern Ireland) 1971.]]

Textual Amendments

F32 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).

F59 [Finance Act 1989 \(c. 26\)](#), s. 148(2).

F60 [Finance Act 1989 \(c. 26\), s. 148\(3\)](#)

21 Stock jobbers’ transactions.

- (1) The Board may exercise the powers conferred by this section as respects, and in connection with, any business which is, or has been, carried on by a [^{F61}market maker]^{F62} ... whose liability to tax in respect of the business is determined on the footing that any excess of his payments in respect of interest on securities over his receipts in respect thereof, being payments made or receipts accrued in pursuance of a contract for the sale or purchase of the securities, is to be treated for all the purposes of the Income Tax Acts or the Corporation Tax Acts as an annual payment made by him .
- (2) With a view to obtaining information about transactions in the course of a business within subsection (1) above, the Board may serve on the [^{F61}market maker]^{F62} ... by whom the business is or has been carried on a notice requiring him to make available within a time specified in the notice, for inspection by an inspector or other officer of the Board, all such books, accounts and other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which in the opinion of the Board contain or may contain information directly or indirectly relating to any such transactions.
- (3) The Board may serve on any broker a notice requiring him to make available within a time specified in the notice, for inspection by an inspector or other officer of the Board, all such books, accounts or other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which in the opinion of the Board contain or may contain information relating directly or indirectly to transactions in the course of a business within subsection (1) above.
- (4) The Board may by notice in writing require—
 - (a) a person, other than a broker, who has directly or indirectly received from a [^{F63}market maker]^{F64} ... any payment made by the [^{F63}market maker]^{F64} ... in the course of a business within subsection (1) above, being a payment treated by the [^{F63}market maker]^{F64} ... as made in respect of interest on securities, to state within a time specified in the notice whether the amount received is in whole or in part received on behalf of, or for payment on to, any other person and, if so, to furnish the name and address of that other person, or
 - (b) a person who has directly or indirectly paid to a [^{F63}market maker]^{F64} ... any sum constituting a receipt by him in the course of a business within

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subsection (1) above, being a receipt treated by the [^{F63}market maker]^{F64}... as accruing in respect of interest on securities, to state within a time specified in the notice whether the amount paid is in whole or in part received from, or paid on account of, any other person and, if so, to furnish the name and address of that other person.

(5) If, for the purpose of obtaining (from any persons whether brokers or [^{F63}market makers] or not) information directly or indirectly relating to any transactions in the course of a business within subsection (1) above, any person in whose name any securities are registered is so required by notice in writing by the Board, he shall state whether or not he is the beneficial owner of those securities, and, if not the beneficial owner of those securities or any of them, shall furnish the name and address of the person or persons on whose behalf the securities are registered in his name.

(6) The Board may not exercise their powers under the preceding provisions of this section for the purpose of obtaining information relating to transactions in any year of assessment ending more than six years before the service of the notice.

(7) In this section—

[^{F63c}“broker” in relation to securities, means a member of The Stock Exchange who carries on his business in the United Kingdom and is not a market maker in securities of the kind concerned;]

^{F64}
.....

[^{F65c}“market maker”, in relation to securities, means a person who—

(a) holds himself out at all normal times in compliance with the rules of The Stock Exchange as willing to buy and sell securities of the kind concerned at a price specified by him, and

(b) is recognised as doing so by the Council of The Stock Exchange;]

“securities” includes shares and stock, and references to interest include references to dividends.

Textual Amendments

F61 Finance Act 1986 s. 63, Sch. 18 para. 7 in relation to transactions effected on or after 27 October 1986.

F62 *Words omitted repealed by Finance Act 1973 ss. 54, 59(7), Sch. 21 para. 5, Sch. 22 Pt. IV from 25 March 1973 except in relation to things done before that day.*

F63 Finance Act 1986 s. 63, Sch. 18 para. 7 in relation to transactions effected on or after 27 October 1986.

F64 *Words omitted repealed by Finance Act 1973 ss. 54, 59(7), Sch. 21 para. 5, Sch. 22 Pt. IV from 25 March 1973 except in relation to things done before that day.*

F65 Finance Act 1986, s. 63, Sch. 18 para. 7 in relation to transactions effected on or after 27 October 1986.

Modifications etc. (not altering text)

C7 S. 21 applied (with modifications) (22.3.1992) by [S.I. 1992/569](#), [regs. 18](#), 22

C8 S. 21 applied (with modifications) (24.9.1992) by [S.I. 1992/2074](#), [regs. 9](#), 12

C9 S. 21 applied (with modifications) (1.10.1993) by [S.I. 1993/2004](#), [reg. 16](#)

C10 *See Finance Act 1986 Sch. 18 para. 9(1)(b)—the Board may by regulations substitute s. 21(1) and amend other provisions of s. 21.*

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Surtax

22 Additional particulars for surtax.

The Board may ^{F66} . . . , by notice in writing require any individual to furnish to them within such time as they may prescribe, not being less than twenty-eight days, such particulars as to the several sources of his income and the amount arising from each source, and as to the nature and the amount of any deductions claimed to be allowed therefrom as they consider necessary.

Textual Amendments

F66 *Words omitted repealed for 1973—74 et seq. by Finance Act 1971 ss. 37, 38, Sch. 14 Part II.*

23 Power to obtain copies of registers of securities.

- (1) The Board may cause to be served upon any body corporate a notice requiring them to deliver to the Board within a specified time, being not less than twenty-one days, a copy, certified by a duly authorised officer of such body, of the whole of, or any specified class of entries in, any register containing the names of the holders of any securities issued by them.
- (2) On delivery of the copy in accordance with the notice payment shall be made therefor at the rate of five shillings in respect of each one hundred entries.
- (3) In this section “security” includes shares, stock, debentures and debenture stock, and “entry” means, in relation to any register, so much thereof as relates to the securities held by any one person.

Modifications etc. (not altering text)

C11 *See the [Decimal Currency Act 1969 \(c.19\)](#), ss. 10, 16(1)—references to shillings and pence in enactments passed before 15 February 1971 to be read on and after that day as referring to equivalent amount in the new currency.*

24 Power to obtain information as to income from securities.

- (1) The Board may by notice in writing require—
 - (a) any person, being a registered or inscribed holder of any United Kingdom securities, who, in any year of assessment, has received on behalf of any other person any income arising from any such securities, or
 - (b) any person by or through whom, in any year of assessment, any income in respect of United Kingdom securities has been paid in any case where—
 - (i) the registered or inscribed holder of the securities is not the person to whom the income was paid, or
 - (ii) the securities are bearer securities,to furnish them, within such time as may be specified in the notice (not being less than twenty-eight days) with particulars of the amounts so received or, as the case may be, paid in that year (other than amounts received or paid in that year on behalf of or to any one person which did not exceed in the aggregate the sum of £15), the securities to

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which those amounts respectively relate, and the names and addresses of the persons on whose behalf or to whom those amounts were respectively received or paid.

- (2) The Board may similarly require any person who acts or has acted, directly or indirectly, as an intermediary or as one of a series of intermediaries between any such person as is specified in subsection (1)(a) or (b) above and the person or persons beneficially entitled to the income in question to furnish such information as the Board may require for the purpose of enabling them to ascertain the names and addresses of the person or persons beneficially entitled to the income and the respective amounts to which those persons were beneficially entitled.
- (3) Nothing in this section shall impose on any bank the obligation to disclose any particulars relating to income from securities in cases where the person beneficially entitled to the income is not resident in the United Kingdom .

- (4) In this section—

“securities” includes shares, stocks, bonds, debentures and debenture stock, and

“United Kingdom securities” means any securities issued by or on behalf of Her Majesty’s Government in the United Kingdom or the Government of Northern Ireland and any securities of a body corporate incorporated in any part of the United Kingdom.

Modifications etc. (not altering text)

- C12** See, however, [Income and Corporation Taxes Act 1988 \(c. 1\), s. 816\(3\)](#) where a person resides in territory to which arrangements under s. 788 of that Act (agreements with other countries for double taxation relief) apply.

Chargeable gains

25 Issuing houses, stockbrokers, auctioneers, etc.

- (1) For the purpose of obtaining particulars of chargeable gains an inspector may by notice in writing require a return under any of the provisions of this section.
- (2) An issuing house or other person carrying on a business of effecting public issues of shares of securities in any company, or placings of shares or securities in any company, either on behalf of the company, or on behalf of holders of blocks of shares or securities which have not previously been the subject of a public issue or placing, may be required to make a return of all such public issues or placings effected by that person in the course of the business in the period specified in the notice requiring the return, giving particulars of the persons to or with whom the shares or securities are issued, allotted or placed, and the number or amount of the shares or securities so obtained by them respectively.
- (3) A person not carrying on such a business may be required to make a return as regards any such public issue or placing effected by that person and specified in the notice, giving particulars of the persons to or with whom the shares or securities are issued, allotted, or placed and the number or amount of the shares or securities so obtained by them respectively.

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- (4) A member of a stock exchange in the United Kingdom, other than a [^{F67}market maker], may be required to make a return giving particulars of any transactions effected by him in the course of his business in the period specified in the notice requiring the return and giving particulars of—
- (a) the parties to the transactions,
 - (b) the number or amount of the shares or securities dealt with in the respective transactions, and
 - (c) the amount or value of the consideration.
- (5) A person (other than a member of a stock exchange in the United Kingdom) who acts as an agent or broker in the United Kingdom in transactions in shares or securities may be required to make a return giving particulars of any such transactions effected by him after 5th April 1968 and in the period specified in the notice, and giving particulars of—
- (a) the parties to the transactions,
 - (b) the number or amount of the shares or securities dealt with in the respective transactions, and
 - (c) the amount or value of the consideration.
- (6) The committee or other person or body of persons responsible for managing a clearing house for any terminal market in commodities may be required to make a return giving particulars of any transactions effected through the clearing house in the period specified in the notice requiring the return and giving particulars of—
- (a) the parties to the transactions,
 - (b) the amounts dealt with in those transactions respectively, and
 - (c) the amount or value of the consideration.
- (7) An auctioneer, and any person carrying on a trade of dealing in any description of tangible movable property, or of acting as an agent or intermediary in dealings in any description of tangible movable property, may be required to make a return giving particulars of any transactions effected by or through him in which any asset which is tangible movable property is disposed of for a consideration the amount or value of which, in the hands of the recipient, exceeds [^{F68}£6,000].
- (8) No person shall be required under this section to include in a return particulars of any transaction effected more than three years before the service of the notice requiring him to make the return.
- (9) In this section “company” and “shares” shall be construed in accordance with [^{F69}sections 99 and 288(1) of the 1992 Act].
- [^{F70}(10) In this section “market maker”, in relation to shares or securities, means a person who—
- (a) holds himself out at all normal times in compliance with the rules of The Stock Exchange as willing to buy and sell shares or securities of the kind concerned at a price specified by him, and
 - (b) is recognised as doing so by the Council of The Stock Exchange.]

Textual Amendments

F67 Finance Act 1986 s. 63, Sch. 18 para. 8 *in relation to transactions on or after 27 October 1986.*

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- F68** Finance Act 1989 (c. 26), s. 123 in relation to disposals on or after 6 April 1989. Previously “£3,000” by Finance Act 1982 s. 81(1)(c) in relation to disposals on or after 6 April 1982.
- F69** Words in s. 25(9) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by virtue of Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch. 10 para. 2(4) (with ss. 60, 101(1), 171, 201(3))
- F70** Finance Act 1986 s. 63, Sch. 18 para. 8 in relation to transactions on or after 27 October 1986.

Modifications etc. (not altering text)

- C13** See Finance Act 1973 s. 54(1)—to be construed as reference to a member of The Stock Exchange on and after 25 March 1973 except in relation to things done before that day.

26 Nominee shareholders.

- (1) If, for the purpose of obtaining particulars of chargeable gains, any person in whose name any shares of a company are registered is so required by notice in writing by the Board or an inspector, he shall state whether or not he is the beneficial owner of those shares and, if not the beneficial owner of those shares or any of them, shall furnish the name and address of the person or persons on whose behalf the shares are registered in his name.
- (2) In this section references to shares include references to securities and loan capital.

27 Settled property.

- (1) The Board may by notice in writing require any person, being a party to a settlement, to furnish them within such time as they may direct (not being less than twenty-eight days) with such particulars as they think necessary for the purposes of [F71 the [F72 1992 Act]].
- (2) In this section “settlement” has the meaning given by section [F73 681(4)] of the principal Act.

Textual Amendments

- F71** Capital Gains Tax Act 1979 (c. 14), s. 157(2), Sch. 7 para. 8 for 1979-80 et seq.
- F72** Words in s. 27(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch. 10 para. 2(2) (with ss. 60, 101(1), 171, 201(3))
- F73** Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para 32.

[F74 28 Non-resident companies and trusts.

- (1) A person holding shares or securities in a company which is not resident or ordinarily resident in the United Kingdom may be required by a notice by the Board to give such particulars as the Board may consider are required to determine whether the company falls within section 13 of the 1992 Act and whether any chargeable gains have accrued to that company in respect of which the person to whom the notice is given is liable to capital gains tax under that section.
- (2) For the purposes of this section “company” and “shares” shall be construed in accordance with sections 99 and 288(1) of the 1992 Act.]

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Textual Amendments

- F74** S. 28 substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 2(5)** (with ss. 60, 101(1), 171, 201(3))

Status:

Point in time view as at 31/03/1995.

Changes to legislation:

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