



Taxes Management Act 1970

1970 CHAPTER 9

PART III **U.K.**

OTHER RETURNS AND INFORMATION

Modifications etc. (not altering text)

- C1** See also—[Finance Act 1988 \(c. 39\), s. 127](#)—production of computer records.
- C2** Pt. III applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **19(1)**
- C3** Pt. III applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **19(1)**

13 **Persons in receipt of taxable income belonging to others.** **U.K.**

- (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) a statement of all such money, value, profits or gains, and
 - (b) the name and address of every person to whom the same belong, and
 - (c) 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.

Status: Point in time view as at 25/02/2005.

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- ^{F3}(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- F1** *Words omitted repealed by Finance Act 1970 (c. 24, SIF 63:1,2) s.36 and Sch. 8 Part VII.*
- F2** *Words repealed by Finance Act 1988 (c. 39, SIF 63:1,2) s. 148 and Sch. 14 Part VIII for 1990-91 and subsequent years.*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** *Finance Act 1988 (c. 39) s. 123(1) with respect to notices given on or after 29 July 1988.*

14 Return of lodgers and inmates. **U.K.**

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 [^{F4}Return of employees' earnings etc.] **U.K.**

- (1) Every employer, when required to do so by notice from an officer of the Board, shall, within the time limited by the notice, prepare and deliver to the officer a return relating to persons who are or have been employees of his, 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 any year of assessment if the notice is given more than five years after the 31st January next following that year.
- (3) A notice under subsection (1) above—
 - (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 or have been in [^{F6}employment which, for the purposes of the benefits code in ITEPA 2003, is a taxable employment under Part 2 of that Act (see section 66) but is not an excluded employment (see section 63 of that Act)]; 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) above 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) above may require the return to contain, in respect of an employee to whom it relates, the following particulars—
 - (a) in the case of relevant payments made by the employer, particulars of the payments;
 - (b) in the case of relevant payments not falling within paragraph (a) above the making of which by another person has been arranged by the employer—

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- (i) particulars of the payments; and
 - (ii) the name and business address of the other person; and
 - (c) in the case of relevant payments not falling within either of the preceding paragraphs, the name and business address of any person who has, to the employer's knowledge, made the payments.
- (6) Any payments made to an employee in respect of his employment are relevant payments for the purposes of this section, 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
 - (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.
- (7) 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 an officer of the Board, the employer shall prepare and deliver to the officer, 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.
- (8) A notice under subsection (1) above 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}the relevant provisions, that is to say, Chapters 4 to 10 of Part 3 and sections 222 and 223 of ITEPA 2003] (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.
- (9) Where such benefits are provided the notice may, without prejudice to subsection (8) (b) above, require the return to contain the following particulars—
 - (a) in the case of benefits which are or have been provided by the employer, particulars of the amounts which may be chargeable to tax by virtue of [^{F8}the relevant provisions];
 - (b) in the case of benefits not falling within paragraph (a) above the provision of which by another person is or has been arranged by the employer—
 - (i) particulars of the amounts which may be so chargeable; and
 - (ii) the name and business address of the other person; and
 - (c) in the case of benefits not falling within either of the preceding paragraphs, the name and business address of any person who has, to the employer's knowledge, provided the benefits.
- (10) Where it appears to an officer of the Board that a person has, in any year of assessment, been concerned in making relevant payments to, or providing benefits to or in respect of, employees of another, the officer may at any time up to five years after the 31st January next following that year by notice require that person—
 - (a) to deliver to the officer, within the time limited by the notice, such particulars of those payments or benefits, or of the amounts which may be chargeable

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- to tax in respect of the benefits, as may be specified in the notice (so far as known to him); and
- (b) to include with those particulars the names and addresses (so far as known to him) of the employees concerned.
- (11) In determining, in pursuance of a notice under subsection (1) or (10) above, amounts which may be chargeable to tax by virtue of [^{F9}the relevant provisions], a person—
- (a) shall not make—
- (i) any deduction or other adjustment which he is unable to show, by reference to information in his possession or otherwise available to him, is authorised or required by [^{F9}the relevant provisions]; or
- (ii) any deduction authorised by [^{F10}section 328(1), 362, 363, 364 or 365 of ITEPA 2003]; but
- (b) subject to that, shall make all such deductions and other adjustments as may be authorised or required by [^{F9}the relevant provisions].
- (12) 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.

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.

- (13) In this section—
- “arranged” includes guaranteed and in any way facilitated;
- “employee” means an office holder or employee [^{F11}whose earnings are within the charge to tax under ITEPA 2003], and related expressions are to be construed accordingly;
- “relevant payments” has the meaning given by subsection (6) above; and
- [^{F12}“the relevant provisions” has the meaning given by section (8)(a) above.]]

Textual Amendments

- F4** S. 15 heading substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(2\)](#) (with [Sch. 7](#))
- F5** S. 15 substituted (with effect in accordance with s. 106(2) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 106\(1\)](#)
- F6** Words in s. 15(3)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(3\)](#) (with [Sch. 7](#))
- F7** Words in s. 15(8)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(4\)](#) (with [Sch. 7](#))
- F8** Words in s. 15(9)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(5\)](#) (with [Sch. 7](#))
- F9** Words in s. 15(11) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(6\)\(a\)](#) (with [Sch. 7](#))
- F10** Words in s. 15(11)(a)(ii) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(6\)\(b\)](#) (with [Sch. 7](#))
- F11** Words in s. 15(13) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(7\)\(a\)](#) (with [Sch. 7](#))
- F12** Words in s. 15(13) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 126\(7\)\(b\)](#) (with [Sch. 7](#))

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16 Fees, commissions, etc. U.K.

- (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 [^{F13}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 [^{F13}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
 - (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.
- ^{F14}(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

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(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.

^{F15}(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

- F13** 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](#)
- F14** 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)
- F15** 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.

^{F16}16A Agency workers. **U.K.**

- (1) This section applies where—
- (a) any services which an individual provides or is obliged to provide under an agency contract are treated under section 44(2) of ITEPA 2003 as the duties of an office or employment held by him with the agency, or
 - (b) any remuneration receivable under or in consequence of arrangements falling within section 45 of that Act is treated as earnings from an office or employment held by an individual with the agency.
- (2) Where this section applies—
- (a) section 15 above shall apply as if the individual were employed by the agency, and
 - (b) section 16 above shall not apply to any payments made to the individual under or in consequence of the agency contract or the arrangements.
- (3) In this section “agency contract” and “remuneration” have the same meaning as in Chapter 7 of Part 2 of ITEPA 2003.]

Textual Amendments

- F16** S. 16A substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 127](#) (with [Sch. 7](#))

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

- (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 [^{F17}or after deduction of income tax], and, in particular, every [^{F18}such person who is a bank], 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 [^{F19}of assessment] specified in the notice

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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 [^{F17}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—

^{F20}(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 .

[^{F21}(1A) In this section “bank” has the meaning given by section 840A of the principal Act.]

(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.

(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,
^{F22}
... .

[^{F23}(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.

^{F24}(4B)

^{F24}(4C)]

[^{F25}(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;

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- [^{F26}(c) that if a person is required—
- (i) to make and deliver a return under subsection (1) above;
 - (ii) to include information in such a return under any provision made under paragraph (a) above; or
 - (iii) to furnish information under any provision made under paragraph (b) above,
- and the notice under subsection (1) above specifies the form in which the return is to be made and delivered, or the information is to be included or furnished, the person shall make and deliver the return, or include or 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.

[^{F27}The further information required as mentioned in paragraph (a) or (b) above may include, in prescribed cases, the name and address of the person beneficially entitled to the interest paid or credited.]

- (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,
- [^{F28}(aa) may make provision with respect to the furnishing of information by persons required—
- (i) to make and deliver a return under subsection (1) above;
 - (ii) to include information in such a return under any provision made under subsection (5)(a) above; or
 - (iii) to furnish information under any provision made under subsection (5) (b) above,
- including the inspection of books, documents and other records on behalf of the Board;]
- (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

- F17** 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)
- F18** Words in s. 17(1) substituted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 37 para. 11\(3\)](#)
- F19** Words inserted by [Finance Act 1988 \(c. 39\)](#) s. 123(2) *with respect to notices given on or after 29 July 1988.*
- F20** 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\(2\)\(c\)\(7\)](#)
- F21** S. 17(1A) inserted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 37 para. 11\(1\)\(2\)\(a\)](#)
- F22** 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\(3\)](#)
- F23** S. 17(4A)-(4C) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 29\(1\)\(2\)](#)

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- F24** S. 17(4B)(4C) repealed (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(1\), Sch. 40 Pt. 5](#) Note
- F25** 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\(3\)\(7\)](#)
- F26** S. 17(5)(c) substituted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(2\)\(a\)](#)
- F27** Words in s. 17(5) inserted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(2\)\(b\)](#)
- F28** S. 17(6)(aa) inserted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(3\)](#)

Modifications etc. (not altering text)

- C4** S. 17(3): see further [National Savings Bank Act 1971 \(c. 29\), s. 12\(3\)](#).
- C5** S. 17 applied (with modifications) by [The Income Tax \(Building Societies\) Regulations 1986 \(S.I. 1986/482\), reg. 10](#)

18 Interest paid without deduction of income tax. U.K.

(1) Any person [^{F29}by or through whom] any interest is paid in the year 1969—70 or any subsequent year of assessment without deduction of income tax [^{F30}or after deduction of income tax]^{F31} ... 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 [^{F32}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 [^{F33}by whom any such interest is received] 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 [^{F34}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 [^{F35}subsection (1) above] applies include any officer in any public office or in any department of the Crown.

^{F36}(3)

^{F37}(3AA)

[^{F38}(3A) A notice under this section shall not require information with respect to interest paid [^{F39}or received] in a year of assessment ending more than three years before the date of the giving of the notice.]

[^{F40}(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

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concerned specifies the form in which the information is to be furnished, the person shall furnish the information in that form;

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

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

[^{F41}The further information required as mentioned in paragraph (a) above may include, in prescribed cases, the name and address of the person beneficially entitled to the interest paid or received.]

(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,

[^{F42}(aa) may make provision with respect to the furnishing of information by persons required to furnish information under subsection (1) above, or under any provision made under subsection (3B)(a) above, including the inspection of books, documents and other records on behalf of the Board;]

- (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.]

[^{F43}(3D) For the purposes of this section interest shall be treated as received by any person if it is received by another person at his direction or with his consent.

(3E) For the purposes of this section the following shall be treated as interest—

- (a) any dividend in respect of a share in a building society;
- (b) any amount to which a person holding a relevant discounted security is entitled on the redemption of that security; and
- (c) any foreign dividend.

(3F) In subsection (3E)(b) above “relevant discounted security” has the meaning given by paragraph 3 of Schedule 13 to the Finance Act 1996.

(3G) In subsection (3E)(c) above “foreign dividend” means any annual payment, interest or dividend payable out of, or in respect of the stocks, funds, shares or securities of—

- (a) a body of persons that is not resident in the United Kingdom, or
- (b) a government or public or local authority in a country outside the United Kingdom.]

^{F44}(4)

Textual Amendments

- F29** Words in s. 18(1) substituted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [s. 145\(4\)\(a\)](#)
- F30** 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)
- F31** Words in s. 18(1) repealed by [Finance Act 1988 \(c. 39\)](#), [Sch. 14 Part IV](#) for 1988-8 9 and subsequent years.
- F32** 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)

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- F33** Words in s. 18(1) substituted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(4\)\(b\)](#)
- F34** 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)
- F35** [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para. 7\(2\)](#).
- F36** S. 18(3) repealed (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(5\), Sch. 40 Pt. 5](#) Note
- F37** S. 18(3AA) repealed (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(5\), Sch. 40 Pt. 5](#) Note
- F38** [Finance Act 1988 \(c. 39\), s. 123\(3\)](#) with respect to notices given on or after 29 July 1988.
- F39** Words in s. 18(3A) inserted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(6\)](#)
- F40** 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)
- F41** Words in s. 18(3B) inserted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(7\)](#)
- F42** S. 18(3C)(aa) inserted (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(8\)](#)
- F43** S. 18(3D)-(3G) substituted for s. 18(3D) (with effect in accordance with s. 145(11) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 145\(9\)](#)
- F44** S. 18(4) repealed by [Finance Act 1988 \(c. 39\), Sch. 14 Part IV](#) for 1988-89 and subsequent years.

^{F45}18A Other payments and licences etc. **U.K.**

- (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—
 - (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

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- (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

F45 S. 18A inserted by [Finance Act 1988 \(c. 39\)](#) s. 125

19 Information for purposes of Schedule A. **U.K.**

- (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 [^{F46}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 —
- (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 assignment.
- [^{F47}(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

F46 [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para. 32](#).

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F47 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

[^{F48}19A Power to call for documents for purposes of certain enquiries. U.K.]

[^{F49}(1) This section applies where an officer of the Board gives notice of enquiry under section 9A(1) or 12AC(1) of this Act to a person (“the taxpayer”).]

(2) For the purpose of [^{F50}the enquiry], 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 [^{F51}—
 - (i) the return is incorrect or incomplete, or
 - (ii) in the case of an enquiry which is limited under section 9A(5) or 12AC(5) of this Act, the amendment to which the enquiry relates is incorrect, and]
- (b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.

[The officer of the Board may also (whether or not he imposes a requirement under ^{F52}(2A) subsection (2) above), by a 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 making a determination for the purposes of section [^{F53}9D(1)(c) or 12AE(1)(c)] of this Act, 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 [^{F54}subsection (2) or (2A)] 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 [^{F55}subsection (2), (2A) or] (3) above.
- (5) A notice under [^{F56}subsection (2) or (2A)] above does not oblige the taxpayer to produce documents or furnish accounts or particulars relating to the conduct of [^{F57}—
- (i) any pending appeal by him, or
 - (ii) any pending referral to the Special Commissioners under section 28ZA of this Act to which he is a party.]

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- (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 [^{F58}subsection (2) or (2A)] 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 [^{F59}subsection (2) or (2A)] 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 [^{F60}subsection (2) or (2A)] 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.
- [^{F61}(11) The determination of the Commissioners of an appeal under subsection (6) above shall be final and conclusive (notwithstanding any provision having effect by virtue of section 56B of this Act).]
- (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

- F48** 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
- F49** S. 19A(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001](#) (c. 9), **Sch. 29 para. 21(2)**
- F50** Words in s. 19A(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001](#) (c. 9), **Sch. 29 para. 21(3)(a)**
- F51** Words in s. 19A(2)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001](#) (c. 9), **Sch. 29 para. 21(3)(b)**
- F52** S. 19A(2A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996](#) (c. 8), **Sch. 19 para. 3(1)**
- F53** Words in s. 19A(2A)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001](#) (c. 9), **Sch. 29 para. 21(4)**
- F54** Words in s. 19A(3) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996](#) (c. 8), **Sch. 19 para. 3(2)**
- F55** Words in s. 19A(4) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996](#) (c. 8), **Sch. 19 para. 3(3)**
- F56** Words in s. 19A(5) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996](#) (c. 8), **Sch. 19 para. 3(2)**

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- F57** Words in s. 19A(5) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 21(5)**
- F58** Words in s. 19A(7) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**
- F59** Words in s. 19A(9)(a) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**
- F60** Words in s. 19A(10) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 19 para. 3(2)**
- F61** S. 19A(11) substituted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 2**

Modifications etc. (not altering text)

- C6** S. 19A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **19(2)**
- C7** S. 19A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **19(2)**

[^{F62}20 Power to call for documents of taxpayer and others. U.K.]

- (1) Subject to this section, an inspector may by notice in writing require [^{F63}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 [^{F63}a person—
 - (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 [^{F63}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^{F64}; and the persons who may be required to deliver or make available a document under this subsection include the Director of Savings.]

^{F65}(4)

^{F65}(5)

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- (6) The persons who may be treated as “the taxpayer” [^{F66}for the purposes of this section] include a company which has ceased to exist and an individual who has died; ^{F65}...
- (7) Notices under [^{F67}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.
- ^{F68}(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
- ^{F69}(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.]
- ^{F66}(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 .]
- ^{F70}(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

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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 .]

- ^{F71}(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—
- ^{F72}(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
 - (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

- F62** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).
- F63** Finance Act 1989 s. 142(2)(3)(4)(a) with respect to notices given on or after 27 July 1989
- F64** Finance Act 1989 s. 142(4)(b) with respect to notices given on or after 27 July 1989.
- F65** 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*.
- F66** Finance Act 1989 s. 142(6)(a), (7) *with respect to notices given on or after 27 July 1989*.
- F67** Finance Act 1988 s. 126(1)(2)(6) *with respect to notices given on or after 29 July 1988*.

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- F68** Finance Act 1990 s. 93 with respect to notices given on or after 26 July 1990.
F69 S. 20(7AB)(7AC) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 255\(2\)](#)
F70 [Finance Act 1988 \(c. 39\)](#) s. 126(3)(6) with respect to notices given after 29 July 1988.
F71 Finance Act 1989 s. 142(8), (10) with respect to notices given on or after 27 July 1989.
F72 S. 20(8E)-(8H) inserted (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 255\(3\)](#)

Modifications etc. (not altering text)

- C8** S. 20 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 13\(1\)\(2\)](#)
C9 Ss. 20, 20B applied (with modifications) (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 44\(1\)\(2\)](#)
C10 S. 20 applied (with modifications) (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 44\(1\)](#)
C11 S. 20 applied (with modifications) (6.4.2003) by [Tax Credits Act 2002 \(c. 21\), s. 25\(3\)\(4\), 61; S.I. 2002/1727, art. 2](#)
C12 S. 20(1)-(8)(8C)-(9) modified (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 146\(3\)\(4\)](#)
C13 S. 20(8C) applied by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 767C](#) (as inserted (with effect in accordance with s. 115(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 115\(1\)](#))
C14 S. 20(1)-(8)(8C)-(9) extended by [Finance Act 1990 \(c. 29\), s. 125\(1\)\(2\)\(6\)](#)

[^{F62}20A Power to call for papers of tax accountant. U.K.]

- (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 [^{F73}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.

- ^{F74}(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—
- (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 [^{F75}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,

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- 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 [^{F75}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 [^{F76}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 [^{F76}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

F62 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).

F73 Finance Act 1989 s. 168(2)(a). *Previously* “awarded against him a penalty incurred by”.

F74 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”.”

F75 Finance Act 1989 s. 168(2)(b). *Previously* “award”.

F76 Finance Act 1989 s. 168(2)(c). *Previously* “award against” and “award”.

[^{F62}20B Restrictions on powers under ss.20 and 20A. **U.K.**

- (1) Before a notice is given to a person by an inspector under [^{F77}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[^{F78}, or to furnish the particulars in question]; and the inspector must not apply for consent under [^{F77}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 ^{F79}(1A) section 20(3) the inspector shall give a copy of the notice to the taxpayer to whom it relates.

- (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 [^{F79}or furnish particulars] relating to the conduct of any pending appeal by him; a notice under section 20(3) [^{F80}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.

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“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), [^{F80}or (8A)] copies of documents may be delivered instead of the originals; but—
- (a) the copies must be photographic or otherwise by way of facsimile; and
 - (b) 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), [^{F81}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—
- (a) the notice being given by an inspector with consent under section 20(7), the Commissioner giving consent has also given approval to the exclusion;
 - (b) 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 ^{F82}... if more than 6 years have elapsed since the death.
- (8) A notice under section 20(3) [^{F80}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)—
- ^{F83}(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 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

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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 disappplied 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 disappplied 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

- F62** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).
- F77** Finance Act 1988 s. 126(4)(6) *with respect to notices given on or after 29 July 1988*.
- F78** Finance Act 1989 s. 144(2)(8) *with respect to notices given on or after 27 July 1989*.
- F79** Finance Act 1989 s. 144(3)(4)(8) *with respect to notices given on or after 27 July 1989*.
- F80** Finance Act 1988 s. 126(4) *with respect to notices given on or after 27 July 1988*.
- F81** Finance Act 1989 s. 144(5)(8) *with respect to notices given on or after 27 July 1989*.
- F82** *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.*
- F83** Finance Act 1989 s. 144(7)(8) *in respect of notices given on or after 27 July 1989*

Modifications etc. (not altering text)

- C9** Ss. 20, 20B applied (with modifications) (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 44\(1\)\(2\)](#)
- C15** S. 20B applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 13\(1\)\(2\)](#)

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- C16** S. 20B applied (with modifications) (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **44(1)**
- C17** Ss. 20B, 20BB applied (with modifications) (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. **25(3)(4)**, 61; [S.I. 2002/1727](#), art. 2
- C18** S. 20B(2) modified (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. **146(3)(4)(b)**
- C19** S. 20B(3) amended (E.W.) (1.1.1992) by [S.I. 1991/2684](#), arts. 2, 4, **Sch.1**
- C20** S. 20B(4) applied by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 767C(8)(a) (as inserted (with effect in accordance with s. 115(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. **115(1)**)
- C21** S. 20B(6) modified (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. **146(3)(4)(c)**
- C22** S. 20B(8)-(14) applied by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 767C(8)(b) (as inserted (with effect in accordance with s. 115(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. **115(1)**)

[^{F84}**20BA**Orders for the delivery of documents. **U.K.**]

- (1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—
 - (a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and
 - (b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.
- (2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—
 - (a) ten working days after the day on which notice of the order is served on him, or
 - (b) such shorter or longer period as may be specified in the order.

For this purpose a “working day” means any day other than a Saturday, Sunday or public holiday.
- (3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—
 - (a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and
 - (b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).
- (4) Schedule 1AA to this Act contains provisions supplementing this section.]

Textual Amendments

F84 [S. 20BA](#) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. **149(1)**

Modifications etc. (not altering text)

C23 [S. 20BA](#) applied (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), ss. **36(1)**, 61; [S.I. 2002/1727](#), art. 2

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[^{F85}20BB Falsification etc. of documents. U.K.]

- (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—
 - (a) he has been required by a notice under section 20 or 20A above [^{F86} or an order under section 20BA above], or
 - (b) 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—
 - (a) with the written permission of a General or Special Commissioner, the inspector or an officer of the Board,
 - (b) after the document has been delivered or, in the case within section 20(3) or (8A) above, inspected, or
 - (c) 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 [^{F87} or the order is made], unless before the end of that period the inspector or an officer of the Board has notified the person in writing that the notice [^{F88} or order] has not been complied with to his satisfaction.
- (4) A person does not commit an offence under subsection (1)(b) above if he acts—
 - (a) after the date of the period of six months beginning with the date on which an opportunity to deliver the document was given, or
 - (b) 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—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.]

Textual Amendments

- F85** 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.*
- F86** Words in s. 20BB(1)(a) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 149\(3\)\(a\)](#)
- F87** Words in s. 20BB(3) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 149\(3\)\(b\)](#)
- F88** Words in s. 20BB(3) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 149\(3\)\(c\)](#)

Modifications etc. (not altering text)

- C17** Ss. 20B, 20BB applied (with modifications) (6.4.2003) by [Tax Credits Act 2002 \(c. 21\), s. 25\(3\)\(4\), 61; S.I. 2002/1727](#), art. 2
- C24** S. 20BB applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 13\(1\)\(2\)](#)
- C25** S. 20BB applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 44\(3\)](#)
- C26** S. 20BB applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 44\(3\)](#)

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C27 S. 20BB applied (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\), ss. 36\(1\), 61](#); S.I. 2002/1727, art. 2

[^{F62}20C Entry with warrant to obtain documents. U.K.]

(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 [^{F89}serious fraud] in connection with, or in relation to, tax [^{F89}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.

[The Board shall not approve an application for a warrant under this section unless they ^{F90}(1AA) have reasonable grounds for believing that use of the procedure under section 20BA above and Schedule 1AA to this Act (order for production of documents) might seriously prejudice the investigation.]

[Without prejudice to the generality of the concept of serious fraud—
^{F91}(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 ^{F92}(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;

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

[In the case of any information [^{F94}stored in any electronic form] which is information ^{F93}(3A) that—

- (a) an officer who enters the premises as mentioned in subsection (3) above has reasonable cause to believe may be required as evidence for the purposes mentioned in paragraph (b) of that subsection, and
- (b) is accessible from the premises,

the power of seizure under that subsection includes a power to require the information to be produced in a form in which it can be taken away and in which it is visible and legible [^{F95}or from which it can readily be produced in a visible and legible form].]

[^{F96}(4) Nothing in subsection (3) above authorises the seizure and removal of items subject to legal privilege.

(4A) In subsection (4) “items subject to legal privilege” means—

- (a) communications between a professional legal adviser and his client or any person representing his client made in connection with the giving of legal advice to the client;
- (b) communications between a professional legal adviser and his client or any person representing his client or between such an adviser or his client or any such representative and any other person made in connection with or in contemplation of legal proceedings and for the purposes of such proceedings; and
- (c) items enclosed with or referred to in such communications and made—
 - (i) in connection with the giving of legal advice; or
 - (ii) in connection with or in contemplation of legal proceedings and for the purposes of such proceedings,

when they are in the possession of a person who is entitled to possession of them.

(4B) Items held with the intention of furthering a criminal purpose are not subject to legal privilege.]

(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—

- (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

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(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.]

[Where in Scotland the information mentioned in subsection (1) above relates to^{F97}(9) premises situated in different sheriffdoms—

- (a) petitions for the issue of warrants in respect of all the premises to which the information relates may be made to the sheriff for a sheriffdom in which any of the premises is situated, and
- (b) where the sheriff issues a warrant in respect of premises situated in his own sheriffdom, he shall also have jurisdiction to issue warrants in respect of all or any of the other premises to which the information relates.

This does not affect any power or jurisdiction of a sheriff to issue a warrant in respect of an offence committed within his own sheriffdom.]]

Textual Amendments

- F62** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\), s. 57, Sch. 6](#).
- F89** Words in S. 20C(1) substituted by [Finance Act 1989 \(c. 26\), s. 146\(2\)\(5\)](#) with respect to warrants issued on or after 27 July 1989.
- F90** S. 20C(1AA) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 150\(2\)](#)
- F91** S. 20C(1A)(1B) inserted by [Finance Act 1989 \(c. 26\), s. 146\(3\)\(5\)](#) with respect to warrants issued on or after 27 July 1989.
- F92** S. 20C(3)-(8) substituted for s. 20C(3)-(5) by [Finance Act 1989 \(c. 26\), s. 146\(4\)\(5\)](#) with respect to warrants issued on or after 27 July 1989.
- F93** S. 20C(3A) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 150\(3\)](#)
- F94** Words in s. 20C(3A) substituted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), s. 138\(2\), Sch. 2 para. 13\(1\)\(a\)\(2\)\(d\)](#); S.I. 2003/708, art. 2(k)
- F95** Words in s. 20C(3A) inserted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), s. 138\(2\), Sch. 2 para. 13\(1\)\(b\)\(2\)\(d\)](#); S.I. 2003/708, art. 2(k)
- F96** S. 20C(4)-(4B) substituted for s. 20C(4) (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 150\(4\)](#)
- F97** S. 20C(9) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 150\(5\)](#)

Modifications etc. (not altering text)

- C28** Ss. 20C, 20CC applied (with modifications) (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\), s. 36\(2\)\(3\), 61](#); S.I. 2002/1727, art. 2
- C29** S. 20C modified (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), ss. 50, 138\(2\), Sch. 1 para. 13](#); S.I. 2003/708, art. 2(a)
- C30** S. 20C(3A) modified (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\), ss. 63, 138\(2\)](#); S.I. 2003/708, art. 2(a)

[^{F98}**20CC** Procedure where documents etc. are removed. **U.K.**

- (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.

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- (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 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.]

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Textual Amendments

F98 S. 20CC inserted by [Finance Act 1989 \(c. 26\)](#), s. 147, with respect to warrants issued on or after 27 July 1989

Modifications etc. (not altering text)

C28 Ss. 20C, 20CC applied (with modifications) (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. **36(2)(3)**, 61; S.I. 2002/1727, art. 2

C31 S. 20CC(3) modified (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. **57(1)(c)**, 138(2) (with s. 57(4)); S.I. 2003/708, art. 2(a)

[^{F62}20D Interpretation of ss.20 to 20C. **U.K.**

(1) For the purposes of section 20A^[F99], 20BA] 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 [^{F100}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.

[^{F101}(3) Without prejudice to section 127 of the Finance Act 1988, in sections 20 to 20CC above “document” means, subject to sections 20(8C) and 20A(1A), anything in which information of any description is recorded.]]

Textual Amendments

F62 Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by [Finance Act 1976 \(c. 40\)](#), s. 57, **Sch. 6**.

F99 Word in s. 20D(1) inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. **149(4)**

F100 [Finance Act 1989 \(c. 26\)](#), s. 148(2).

F101 S. 20D(3) substituted (31.1.1997) by [Civil Evidence Act 1995 \(c. 38\)](#), s. 16(2), **Sch. 1 para. 6**; S.I. 1996/3217, art. 2

Modifications etc. (not altering text)

C32 S. 20D(3) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 13(1)(2)**

21 Stock jobbers’ transactions. **U.K.**

[^{F102}(1) The Board may exercise the powers conferred by this section as respects, and in connection with, any business consisting in or involving dealings in securities; and for the purposes of this section it shall be immaterial whether those dealings are or, as the case may be, were—

- (a) on behalf of persons other than the person carrying on the business;
- (b) by that person on his own behalf; or
- (c) a mixture of the two.]

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- (2) With a view to obtaining information about [^{F103}securities transactions] in the course of a business within subsection (1) above, the Board may serve on the [^{F104}person]^{F105} ... 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 [^{F106}securities transactions] in the course of any business of a person other than the broker which is] a business within subsection (1) above.
- [^{F107}(4) Where a person (“the recipient”) who is not a broker has directly or indirectly received from another person any payment which—
- (a) is made by that other person in the course of a business within subsection (1) above, and
 - (b) is a payment treated by that other person as made in respect of interest on securities,
- the Board may by notice in writing require the recipient 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, a third person and (if it is) to furnish the name and address of that third person.
- (4A) Where a person (“the payer”) has directly or indirectly paid to another person any sum which—
- (a) constitutes a receipt by that other person in the course of a business within subsection (1) above, and
 - (b) is a receipt treated by that other person as accruing in respect of interest on securities,
- the Board may by notice in writing require the payer 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, a third person and (if it is) to furnish the name and address of that third person.]
- (5) If, for the purpose of obtaining (from any persons [^{F108}at all]) information directly or indirectly relating to any [^{F109}securities 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.
- [^{F110}(5A) Where it appears to the Board that a person may have incurred a liability to pay or account for tax under Schedule 23A to the principal Act (manufactured payments), the Board may by notice served on that person require him, within such period (not being less than 28 days) as may be specified in the notice, to provide the Board with information which—

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- (a) is available to that person; and
 - (b) is or may be relevant to whether that person has incurred such a liability, or to the extent of such a liability.]
- (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.

[^{F111}(7) In this section—

“broker” means any person who is a member of a recognised investment exchange, within the meaning [^{F112}given by section 285(1)(a) of the Financial Services and Markets Act 2000];

“interest” includes dividends;

“securities” includes shares and stock; and

“securities transaction” means—

- (a) any transaction in securities;
- (b) any transaction under which a payment which is representative of any interest on a security has been, is to be or may be made; or
- (c) the making or receipt of such a payment.]

Textual Amendments

- F102** S. 21(1) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(2)** (with Sch. 10 para. 16(3))
- F103** Words in s. 21(2) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(3)(a)** (with Sch. 10 para. 16(3))
- F104** Word in s. 21(2) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(3)(b)** (with Sch. 10 para. 16(3))
- F105** *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.*
- F106** Words in s. 21(3) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(4)** (with Sch. 10 para. 16(3))
- F107** S. 21(4)(4A) substituted for s. 21(4) (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(5)** (with Sch. 10 para. 16(3))
- F108** Words in s. 21(5) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(6)(a)** (with Sch. 10 para. 16(3))
- F109** Words in s. 21(5) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(6)(b)** (with Sch. 10 para. 16(3))
- F110** S. 21(5A) inserted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(7)** (with Sch. 10 para. 16(3))
- F111** S. 21(7) substituted (with effect in accordance with Sch. 10 para. 16(1)(2) of the amending Act and S.I. 1997/991, art. 2) by Finance Act 1997 (c. 16), **Sch. 10 para. 14(8)** (with Sch. 10 para. 16(3))
- F112** Words in s. 21(7) substituted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629), arts. 1(2)(a), 3

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Modifications etc. (not altering text)

- C33 S. 21 applied (with modifications) (22.3.1992) by S.I. 1992/569, **regs. 18, 22**
C34 S. 21 applied (with modifications) (24.9.1992) by S.I. 1992/2074, **regs. 9, 12**
C35 S. 21 applied (with modifications) (1.10.1993) by S.I. 1993/2004, **reg. 16**
C36 S. 21 applied (with modifications) (25.8.1995) by [The Income Tax \(Manufactured Dividends\) \(Tradepoint\) Regulations 1995 \(S.I. 1995/2052\)](#), **regs. 1, 13**

Surtax

22 Additional particulars for surtax. U.K.

The Board may ^{F113} . . . , 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

F113 *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. U.K.

- (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)

C37 *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. U.K.

- (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

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- (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 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.

[^{F114}(3A) In this section “bank” has the meaning given by section 840A of the principal Act.]

- (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.

Textual Amendments

F114 S. 24(3A) inserted (with application in accordance with Sch. 37 para. 11(5) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 37 para. 11\(1\)\(2\)\(c\)](#)

Modifications etc. (not altering text)

C38 See [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. U.K.

- (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.

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- (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.
- (4) A member of a stock exchange in the United Kingdom, other than a [^{F115}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 [^{F116}£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.

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- (9) In this section “company” and “shares” shall be construed in accordance with [F117sections 99 and 288(1) of the 1992 Act].
- [F118(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

- F115** Finance Act 1986 s. 63, Sch. 18 para. 8 *in relation to transactions on or after 27 October 1986.*
- F116** 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.*
- F117** 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))
- F118** Finance Act 1986 s. 63, Sch. 18 para. 8 *in relation to transactions on or after 27 October 1986.*

Modifications etc. (not altering text)

- C39** 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. U.K.

- (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. U.K.

- (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 [F119the [F1201992 Act]].
- (2) In this section “settlement” has the meaning given by [F121section 660G(1) and (2)] of the principal Act.

Textual Amendments

- F119** Capital Gains Tax Act 1979 (c. 14), s. 157(2), Sch. 7 para. 8 *for 1979-80 et seq.*
- F120** 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))

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F121 Words in s. 27(2) substituted (with effect in accordance with s. 74(2) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 17 para. 21](#)

[^{F122}**28 Non-resident companies and trusts.** **U.K.**

- (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.]

Textual Amendments

F122 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 25/02/2005.

Changes to legislation:

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