

Status: Point in time view as at 18/04/2005.

Changes to legislation: Taxes Management Act 1970, PART XI is up to date with all changes known to be in force on or before 17 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Taxes Management Act 1970

1970 CHAPTER 9

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

Modifications etc. (not altering text)

- C1** Pt. XI modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 para. 39\(2\)\(a\)](#) (with [Sch. 18 para. 59\(2\)](#)); [S.I. 1998/3173](#), art. 2
- C2** Pt. XI: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 17 para. 17\(b\)](#)

F¹ Settlements

Textual Amendments

- F1** S. 107A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 103\(5\)](#)

107A Relevant trustees.

- (1) Subject to the following provisions of this section, anything which for the purposes of this Act is done at any time by or in relation to any one or more of the relevant trustees of a settlement shall be treated for those purposes as done at that time by or in relation to the other or others of those trustees.
- (2) Subject to subsection (3) below, where the relevant trustees of a settlement are liable—
 - (a) to a penalty under section 7, 12B, 93, 95 or 97AA of this Act or paragraph 2A of Schedule 1A to this Act, or to interest under section 103A of this Act on such a penalty;
 - (b) to make a payment in accordance with an assessment under section 30 of this Act, or to make a payment under section 59A or 59B of this Act;

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- (c) to a surcharge under section 59C of this Act, or to interest under that section on such a surcharge; or
 - (d) to interest under section 86 of this Act,
- the penalty, interest, payment or surcharge may be recovered (but only once) from any one or more of those trustees.
- (3) No amount may be recovered by virtue of subsection (2)(a) or (c) above from a person who did not become a relevant trustee until after the relevant time, that is to say—
- (a) in relation to so much of a penalty under section 93(3) or 97AA(1)(b) of this Act as is payable in respect of any day, or to interest under section 103A of this Act on so much of such a penalty as is so payable, the beginning of that day;
 - (b) in relation to a penalty under any other provision of this Act mentioned in subsection (2)(a) above, or to interest under section 103A of this Act on such a penalty, the time when the relevant act or omission occurred; and
 - (c) in relation to a surcharge under subsection (2) or (3) of section 59C of this Act, or to interest under that section on such a surcharge, the beginning of the day mentioned in that subsection;
- and in paragraph (b) above “the relevant act or omission” means the act or omission which caused the penalty to become payable.
- (4) In a case where—
- (a) subsection (2)(a) above applies in relation to a penalty under section 93 of this Act, or
 - (b) subsection (2)(c) above applies in relation to a surcharge under section 59C of this Act,
- subsection (8) of section 93 or, as the case may be, subsection (9) of section 59C of this Act shall have effect as if the reference to the taxpayer were a reference to each of the relevant trustees.]

Modifications etc. (not altering text)

- C3** S. 107A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

Companies

108 Responsibility of company officers.

- (1) Everything to be done by a company under the Taxes Acts shall be done by the company acting through the proper officer of the company [^{F2}or, except where a liquidator has been appointed for the company, through such other person as may for the time being have the express, implied or apparent authority of the company to act on its behalf for the purpose], and service on a company of any document under or in pursuance of the Taxes Acts may be effected by serving it on the proper officer.

This subsection is without prejudice to Part VIII of this Act (charges on non-residents) as it applies to corporation tax.

- (2) Corporation tax or other tax chargeable under the Corporation Tax Acts on a company which is not a body corporate, or which is a body corporate not incorporated under the

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[^{F3}Companies Act 1985] or any other enactment forming part of the law of the United Kingdom, or by Charter, may, at any time after the tax becomes due, and without prejudice to any other method of recovery, be recovered from the proper officer of the company, and that officer may retain out of any money coming into his hands on behalf of the company sufficient sums to pay that tax, and, so far as he is not so reimbursed, shall be entitled to be indemnified by the company in respect of the liability so imposed on him.

(3) For the purposes of this section—

- (a) the proper officer of a company which is a body corporate shall be the secretary or person acting as secretary of the company, except that if a liquidator [^{F4}or administrator] has been appointed for the company the liquidator [^{F5}or, as the case may be, administrator] shall be the proper officer,
- (b) the proper officer of a company which is not a body corporate or for which there is no proper officer within paragraph (a) above, shall be the treasurer or the person acting as treasurer, of the company .

^{F6}(4)

[^{F7}(4) For the purposes of subsection (3)(a), where two or more persons are appointed to act jointly or concurrently as the administrator of a company, the proper officer is—

- (a) such one of them as is specified in a notice given to the Board by those persons for the purposes of this section, or
- (b) where the Board is not so notified, such one or more of those persons as the Board may designate as the proper officer for those purposes.]

Textual Amendments

- F2** Words in s. 108(1) inserted (27.7.1993) by 1993 c. 34, s. 120, **Sch. 14 para.7**
- F3** Companies Consolidation (Consequential Provisions) Act 1985 (c. 9), s. 30, Sch. 2 with effect from 1 July 1985.
- F4** Words in s. 108(3)(a) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(2)(a)**
- F5** Words in s. 108(3)(a) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(2)(b)**
- F6** A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 29. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), **Sch.27 Part X**.
- F7** S. 108(4) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(3)**

Modifications etc. (not altering text)

- C4** S. 108 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C5** S. 108 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**
- C6** S. 108(1) applied (12.5.2001) by The Social Security Contributions (Share Options) Regulations 2001 (S.I. 2001/1817), regs. 1, **4(3)**
- C7** S. 108 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
- C8** S. 108 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, Sch.17 para.18 (special tax on banking deposits).

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[^{F8}109 Corporation tax on close company in connection with loans to participators etc.

- (1) The provisions of [^{F9}sections 419 and 420] of the principal Act (charge of tax in connection with loans by close companies to participators etc.) directing that tax be assessed and recoverable as if it were an amount of corporation tax shall be taken as applying, subject to the provisions of the Taxes Acts, and to any necessary modifications, all enactments applying generally to corporation tax, including those relating to the assessing, collecting and receiving of corporation tax, those conferring or regulating a right of appeal and those concerning administration, penalties, interest on unpaid tax and priority of tax in cases of insolvency under the law of any part of the United Kingdom.
- (2) Section 86 of this Act shall apply in relation to tax under the said [^{F9}sections 419 and 420] as if [^{F10}the date given by the Table in subsection (4) of the said section 86 were the last day of the three months following the end of the financial year in which the loan or advance was made].
- (3) For the purposes of section [^{F11}87A] of this Act as applied by subsection (1) above, the date when tax [^{F12}under the said section [^{F13}419] became due and payable shall be that determined in accordance with subsection [^{F13}(3)]of that section].

- [If
- ^{F14}(3A)^{F15}(a) there is such a repayment of the whole or any part of a loan or advance as is referred to in subsection [^{F16}(4)] of section [^{F16}419] of the principal Act, [^{F17}or
- (b) there is such a release or writing off of the whole or any part of the debt in respect of a loan or advance as is referred to in that subsection,]

interest under section 87A of this Act on so much of the tax under the said section [^{F16}419] as is referable to the amount repaid^{F18}, released or written off] shall not be payable in respect of any period after the date on which the repayment was made [^{F19}or the release or writing off occurred].]

- (4) Section 91 of this Act shall not apply in consequence of any discharge or repayment of tax under section ^{F9}[419(4)] of the principal Act.
- (5) For the purposes of the said section 91, a relief from tax under the said ^{F9}[sections 419 and 420] shall not be treated as affecting tax charged by any assessment unless the assessment is to tax under that section.]

Textual Amendments

- F8** Finance Act 1972 (c. 41), s.111, Sch.24 para.13 in relation to times after 5 April 1973 (subject to s.111(3)).
- F9** Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 32.**
- F10** Words substituted by Finance (No.2) Act 1975 (c. 45), s.46(5) in relation to tax charged by assessments where notices issued after 31 July 1975.
- F11** Word in s. 109(3) substituted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 91(2)** (with s. 91(4)); S.I. 1992/3066, art. 2(2)(a)
- F12** Words in s. 109(3) substituted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by Finance (No. 2) Act 1987 (c. 51), **s. 91(2)** (with s. 91(4)); S.I. 1992/3066, **art. 2(2)(a)**
- F13** Words substituted by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 10(8)(a)**

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- F14** S. 109(3A) inserted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by [Finance \(No. 2\) Act 1987 \(c. 51\), s. 91\(3\)](#) (with s. 91(4)); [S.I. 1992/3066, art. 2\(2\)\(a\)](#)
- F15** Word in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 3 para. 6\(2\)\(a\)](#)
- F16** Words substituted by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para. 10\(8\)\(b\)](#)
- F17** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 3 para. 6\(2\)\(b\)](#)
- F18** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 3 para. 6\(2\)\(c\)](#)
- F19** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 3 para. 6\(2\)\(d\)](#)

Valuation

110 Valuation of land: power of entry.

Any person authorised in that behalf by the Board may, on producing if so required evidence of his authority, at any reasonable time enter on and inspect, with a view to establishing its annual value, any land the annual value of which falls to be determined for purposes of income tax or corporation tax .

Modifications etc. (not altering text)

- C9** See [Inland Revenue Regulation Act 1890 \(c. 21\)](#), s.11—*fine for obstruction of officers.*

111 Valuation of assets: power to inspect.

- (1) If for the purposes of ^{F20}[the [^{F21}1992 Act]] the Board authorise an inspector or other officer of the Board to inspect any property for the purpose of ascertaining its market value the person having the custody or possession of that property shall permit the inspector or other officer so authorised to inspect it at such reasonable times as the Board may consider necessary.

^{F22}(1A)

^{F23}(2)

Textual Amendments

- F20** Capital Gains Tax Act 1979 (c. 14,) s.157(2), Sch.7 para.8, for 1979—80 et seq.
- F21** Words in s. 111(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))
- F22** A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 30. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#).
- F23** [S. 111\(2\)](#) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [ss. 52\(1\)\(b\)](#), 53(1), [Sch. 4 para. 14](#), [Sch. 5](#); [S.I. 2005/1126](#), art. 2(2)(h)(i)

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Documents

112 Loss, destruction or damage to assessments, returns, etc.

- (1) Where any assessment to tax, or any duplicate of assessment to tax, or any return or other document relating to tax, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless, the Commissioners, inspectors, collectors and other officers having powers in relation to tax may, notwithstanding anything in any enactment to the contrary, do all such acts and things as they might have done, and all acts and things done under or in pursuance of this section shall be as valid and effectual for all purposes as they would have been, if the assessment or duplicate of assessment had not been made, or the return or other document had not been made or furnished or required to be made or furnished :

Provided that, where any person who is charged with tax in consequence or by virtue of any act or thing done under or in pursuance of this section proves to the satisfaction of the Commissioners having jurisdiction in the case that he has already paid any tax for the same chargeable period in respect of the subject matter and on the account in respect of and on which he is so charged, relief shall be given to the extent to which the liability of that person has been discharged by the payment so made either by abatement from the charge or by repayment, as the case may require.

^{F24}(1A)

- (2) In this section, “the Commissioners” means, as the case may require, either the Board or the General or Special Commissioners concerned.

- ^{F25}[(3) The references in subsection (1) above to assessments to tax include references to determinations of penalties; and in its application to such determinations the proviso to that subsection shall have effect with the appropriate modifications.]

Textual Amendments

- F24** A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 31.
 Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), **Sch.27 Part X**.
F25 [Finance Act 1989 \(c. 26\)](#), s. 168(6).

Modifications etc. (not altering text)

- C10** S. 112 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
C11 S. 112 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
C12 Ss. 112-115A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **7(4)**
C13 Ss. 112-115A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **7(4)**
C14 S. 112 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
C15 S. 112 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).

113 Form of returns and other documents.

- (1) Any returns under the Taxes Acts shall be in such form as the Board prescribe, and in prescribing income tax forms under this subsection the Board shall have regard to

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the desirability of securing, so far as may be possible, that no person shall be required to make more than one return annually of the sources of his income and the amounts derived therefrom.

^{F26}(1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act [^{F27}or paragraph 41 of Schedule 18 to the Finance Act 1998], or any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.]

^{F28}(1C)

^{F29}(1D) Where an officer of the Board has decided to impose a penalty under section 100 of this Act and has taken all other decisions needed for arriving at the amount of the penalty, he may entrust to any other officer of the Board responsibility for completing the determination procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the determination on the person liable to the penalty.]

(2) Any return or assessment or other document relating to chargeable gains or tax on capital gains may be combined with one relating to income or income tax.

(3) Every assessment, ^{F30}[determination of a penalty,] duplicate, warrant, notice of assessment ^{F30}[, of determination] or of demand, or other document required to be used in assessing, charging, collecting and levying tax ^{F30}[or determining a penalty] shall be in accordance with the forms prescribed from time to time in that behalf by the Board, and a document in the form prescribed and supplied or approved by them shall be valid and effectual .

Textual Amendments

F26 Finance Act 1970 (c. 24), s.18, Sch. 4, para. 10.

F27 Words in s. 113(1B) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 41**; S.I. 1998/3173, art. 2

F28 S. 113(1C) repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(2)(c), **Sch. 41 Pt. 5(8)**

F29 Finance Act 1989 (c. 26), **s. 168(7)(a)**.

F30 Finance Act 1989 (c. 26), **s. 168(7)(b)**.

Modifications etc. (not altering text)

C12 Ss. 112-115A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**

C13 Ss. 112-115A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(4)**

C16 S. 113(1A)(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

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- C17** S. 113 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C18** S. 113(1A)(1B)(3) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C19** S. 113(1B)(3) applied by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), **reg. 8**
S. 113(1B)(3) applied (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\)](#), **regs. 1, 6**
S. 113(1B) applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), **reg.6**
- C20** S. 113(1B) applied (with modifications) (23.3.1993) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), **regs. 1(1), 6**
- C21** S. 113(1B) applied (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), **reg. 6**
- C22** S. 113(1B) applied (with effect in accordance with reg. 1 of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 1995 \(S.I. 1995/351\)](#), **reg. 8**
- C23** S. 113(3) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C24** S. 113(3) restricted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 2 para. 3**; S.I. 2005/1126, art. 2(2)(d)

114 **Want of form or errors not to invalidate assessments, etc.**

- (1) An assessment ^{F31}[or determination], warrant or other proceeding which purports to be made in pursuance of any provision of the Taxes Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the Taxes Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.
- (2) An assessment ^{F31}[or determination] shall not be impeached or affected—
 - (a) by reason of a mistake therein as to—
 - (i) the name or surname of a person liable, or
 - (ii) the description of any profits or property, or
 - (iii) the amount of the tax charged, or
 - (b) by reason of any variance between the notice and the assessment ^{F31}[or determination].

Textual Amendments

F31 [Finance Act 1989 \(c. 26\)](#), s. **160(5)**.

Modifications etc. (not altering text)

- C12** Ss. 112-115A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **7(4)**
- C13** Ss. 112-115A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **7(4)**
- C25** S. 114 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).

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- C27** S. 114 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), [Sch. Pt. I](#)
- C28** S. 114(2) applied by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), [reg. 8](#)

115 Delivery and service of documents.

- (1) A notice or form which is to be served under the Taxes Acts on a person may be either delivered to him or left at his usual or last known place or residence .
- (2) Any notice or other document to be given, sent, served or delivered under the Taxes Acts may be served by post, and, if to be given, sent, served or delivered to or on any person by the Board, by any officer of the Board, or by or on behalf of any body of Commissioners, may be so served addressed to that person—
 - (a) at his usual or last known place of residence, or his place of business or employment, or
 - (b) in the case of a company, at any other prescribed place, and in the case of a liquidator of a company, at his address for the purposes of the liquidation or any other prescribed place.
- (3) In subsection (2) above “prescribed” means prescribed by regulations made by the Board, and the power of making regulations for the purposes of that subsection shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (4) Notices to be given or delivered to, or served on, the General Commissioners shall be valid and effectual if given or delivered to or served on their clerk .
- [^{F32}(5) Nothing in this section applies to any notice or other document required or authorised by the General Commissioners Regulations or the Special Commissioners Regulations to be sent or delivered to, or served on, any person.]

Textual Amendments

- F32** S. 115(5) added (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 16](#)

Modifications etc. (not altering text)

- C12** Ss. 112-115A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, [7\(4\)](#)
- C13** Ss. 112-115A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), [7\(4\)](#)
- C29** See [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#) (Oil Taxation Acts) regarding modification in relation to petroleum revenue tax and supplementary petroleum duty
- C30** S. 115 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 18](#)
- C31** S. 115(1)-(3) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch.17 para.18](#) (special tax on banking deposits).

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C32 S. 115(1)(2)(5) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

[^{F33}115A Electronic lodgement of tax returns, etc.

Schedule 3A to this Act (which makes provision with respect to the electronic lodgement of tax returns and documents required in connection with tax returns) shall have effect.]

Textual Amendments
F33 S. 115A inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), **Sch. 28 para. 1**

Modifications etc. (not altering text)
C12 Ss. 112-115A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **7(4)**
C13 Ss. 112-115A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **7(4)**

[^{F34}116

Textual Amendments
F34 (*Receipts, etc. exempt from stamp duty.*) Repealed by [Finance Act 1970 s.36\(8\) and Sch.8 Part V](#), as from 1 February 1971.

Northern Ireland

117 Action of ejection in Northern Ireland.

Unless other provision is made in that behalf by any enactment, an action of ejection in Northern Ireland for non-payment of rent shall not be defeated on the ground that the person liable to pay the rent is entitled under the Income Tax Acts to a deduction which would reduce the amount due by him below a year’s rent.

Modifications etc. (not altering text)
C33 See the [Northern Ireland Constitution Act 1973 \(c.36\)](#), **s.40** and Sch.5 para.1—includes, from appointed day, a Measure of the Northern Ireland Assembly.

Interpretation

118 Interpretation.

(1) In this Act, unless the context otherwise requires—

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“Act” includes an Act of the Parliament of Northern Ireland and “enactment” shall be construed accordingly,

“the Board” means the Commissioners of Inland Revenue,

“body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,

^{F35}

“chargeable gain” has the same meaning as in ^{F36}[the ^{F37}1992 Act]],

“chargeable period” means a year of assessment or a company’s accounting period,

“collector” means any collector of taxes,

“company” has the meaning given by ^{F38}[sections 419 and 420] of the principal Act (with section ^{F38}[468] of that Act) ^{F39} ... ,

^{F40}“the General Commissioners Regulations” means the General Commissioners (Jurisdiction and Procedure) Regulations 1994,]

“incapacitated person” means any infant, person of unsound mind, lunatic, idiot or insane person,

^{F41}“infant”, in relation to Scotland, except in section 73 of this Act, means a person under legal disability by reason of nonage, and, in the said section 73, means a person under the age of 18 years.]

“inspector” means any inspector of taxes,

^{F42}“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003,]

^{F43}“ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005,]

^{F44}

^{F45}“partnership return” has the meaning given by section 12AA(10A) of this Act,]

“the principal Act” means the Income and Corporation Taxes Act ^{F38}[1988],

^{F46}“the relevant trustees”, in relation to a settlement, shall be construed in accordance with section 7(9) of this Act.]

“return” includes any statement or declaration under the Taxes Acts,

^{F47}“the Special Commissioners Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994,]

^{F48}“successor”, in relation to a person who is required to make and deliver, or has made and delivered, ^{F49}a partnership return], and “predecessor” and “successor”, in relation to the successor of such a person, shall be construed in accordance with section 12AA(11) of this Act;]

“tax”, where neither income tax nor capital gains tax nor corporation tax ^{F50}[nor development land tax] is specified, means any of those taxes ^{F51}[except that in sections 20, 20A, 20B, 20C and 20D it does not include development land tax],

“the Taxes Acts” means this Act and—

- (a) the Tax Acts ^{F52}... and
- (b) ^{F53}[the Taxation of Chargeable Gains Act 1992] and all other enactments relating to capital gains tax,
- (c) ^{F54}

^{F55}“the 1992 Act ” means the Taxation of Chargeable Gains Act 1992]

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“trade” includes every trade, manufacture, adventure or concern in the nature of trade .

- (2) For the purposes of this Act, a person shall be deemed not to have failed to do anything required to be done within a limited time if he did it within such further time, if any, as the Board or the Commissioners or officer concerned may have allowed; and where a person had a reasonable excuse for not doing anything required to be done he shall be deemed ^{F56}[not to have failed to do it unless the excuse ceased and, after the excuse ceased, he shall be deemed] not to have failed to do it if he did it without unreasonable delay after the excuse had ceased:

^{F57}

^{F58}(3)

- (4) For the purposes of this Act, the amount of tax covered by any assessment shall not be deemed to be finally determined until that assessment can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

Textual Amendments

- F35** Words in s. 118(1) repealed (with effect in accordance with Sch. 43 Pt. 3(6) Note of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 43 Pt. 3\(6\)](#)
- F36** [Capital Gains Tax Act 1979 \(c. 14\)](#), s.157(2), [Sch.7 para.8](#) for 1979—80 et seq.
- F37** Words in s. 118(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 10](#), para. 2(11)(a) (with ss. 60, 101(1), 171, 201(3))
- F38** [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para. 32](#).
- F39** *Words omitted related to development land tax.* [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#)
- F40** Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 17\(a\)](#)
- F41** Definition in s. 118(1) inserted (S.) (25.9.1991) by [Age of Legal Capacity \(Scotland\) Act 1991 \(c. 50\)](#), [SIF 49:8](#), ss. 10(1), 11(2), [Sch. 1 para. 34](#) (with s. 1(3))
- F42** S. 118 entry inserted (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. 139](#) (with [Sch. 7](#))
- F43** Words in s. 118(1) inserted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 380](#) (with [Sch. 2](#))
- F44** Words in s. 118 repealed by [Finance Act 1989 \(c. 26\)](#), s. 187, [Sch. 17 Part VIII](#) (but does not affect the making of assessments for years before 1983-84 or accounting periods ending before 1 April 1983)
- F45** Words in s. 118(1) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 33\(2\)](#)
- F46** Words in s. 118 inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. 103(6)
- F47** Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), [Sch. 1 para. 17\(b\)](#)
- F48** Words in s. 118(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 123(14)
- F49** Words in s. 118(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 33\(3\)](#)
- F50** [Development Land Tax Act 1976](#) s.41, [Sch.8 para. 32](#). Repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#) in respect of disposals taking place on or after 19 March 1985.

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- F51** Words in s. 118(1) inserted by [Finance Act 1976 \(c. 40\), s.57\(2\)](#)
- F52** Repealed by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 844, Sch. 31](#)
- F53** Words in s. 118(1)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by virtue of [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 10, para. 2\(11\)\(b\)](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- F54** A development land tax provision added by [Development Land Tax Act 1976 Sch.8 para.32](#). [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\), s.98\(6\), Sch.27 Part X](#).
- F55** Definition in s. 118(1)(b) inserted (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\(11\)\(c\)](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- F56** [Finance \(No. 2\) Act 1987 \(c. 51\), s. 94](#).
- F57** S. 118(2) proviso repealed by [Finance Act 1970 s.36\(8\), Sch.8 Part VII](#).
- F58** S. 118(3) repealed (with effect in accordance with s. 199(2)(3), Sch. 19 para. 34(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 34\(2\), Sch. 26 Pt. 5\(23\); S.I. 1998/3173, art. 2](#)

Modifications etc. (not altering text)

- C34** S. 118(1)(2) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
S. 118(1)-(3) applied by [Finance Act 1981 \(c. 35\), s. 134, Sch.17 para.18](#) (special tax on banking deposits).
- C35** S. 118(1) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\), regs. 1\(1\), 3\(1\), Sch. Pt. I](#)
- C36** S. 118(1) applied (with modifications) (11.6.2004) by [The Stamp Duty Land Tax \(Appeals\) Regulations 2004 \(S.I. 2004/1363\), regs. 1, 25\(2\)](#)
- C37** S. 118(1) applied in part by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 754\(9\)](#)
- C38** S. 118(2)(4) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 18](#)
- C39** S. 118(2) applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 7\(5\)](#)
- C40** S. 118(2) applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 7\(5\)](#)
- C41** S. 118(2) applied (E.W.S.) (8.12.2002) by [Employment Act 2002 \(c. 22\), ss. 11\(7\), 55\(2\); S.I. 2002/2866, art. 2\(2\), Sch. 1 Pt. 2](#)
- C42** S. 118(2) applied (N.I.) (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836\), arts. 1\(2\), 12\(7\); S.R. 2002/356, art. 2\(2\), Sch. 1 Pt. 2](#)
- C43** S. 118(2) applied by [Social Security Administration \(Northern Ireland\) Act 1992 \(c. 8\), s. 107A\(7\)](#) (as inserted (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 10\(5\), 13; S.I. 2004/1943, art. 4\(d\)](#))
- C44** S. 118(2) applied by [Social Security Administration Act 1992 \(c. 5\), s. 113A\(7\)](#) (as inserted (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 9\(5\), 13; S.I. 2004/1943, art. 4\(c\)](#))

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