



Taxes Management Act 1970

1970 CHAPTER 9

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

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, [^{F1}HMRC] 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 [^{F2}tribunal] 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.

^{F3}(1A)

^{F4}(2)

^{F5}[(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.]

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Textual Amendments

- F1** Word in s. 112(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(2)(a)**
- F2** Word in s. 112(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(2)(b)**
- F3** 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 Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), **Sch.27 Part X**.
- F4** S. 112(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(3)**
- F5** [Finance Act 1989 \(c. 26\)](#), s. **168(6)**.

Modifications etc. (not altering text)

- C1** S. 112 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C2** S. 112 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C3** S. 112 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C4** 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**
- C5** Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C6** Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**
- C7** S. 112 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 40(1)(b)**

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 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.

[^{F6}(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 [^{F7}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.]

^{F8}(1C)

[^{F9}(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

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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, ^{F10}[determination of a penalty,] duplicate, warrant, notice of assessment ^{F10}[, of determination] or of demand, or other document required to be used in assessing, charging, collecting and levying tax ^{F10}[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

- F6** Finance Act 1970 (c. 24), s.18, Sch. 4, para. 10.
- F7** 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
- F8** 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)**
- F9** Finance Act 1989 (c. 26), **s. 168(7)(a)**.
- F10** Finance Act 1989 (c. 26), **s. 168(7)(b)**.

Modifications etc. (not altering text)

- C5** Ss. 112-115A applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C6** Ss. 112-115A applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(6)**
- C8** S. 113(1A)(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
- C9** 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**
- C10** S. 113(1A)(1B)(3) applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C11** 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**
- C12** 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**
- C13** 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**
- C14** S. 113(1B) applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Lloyds Underwriters (Tax) Regulations 2005 (S.I. 2005/3338), regs. 1(1), **13**
- C15** S. 113(3) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C16** 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)

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

- (1) An assessment ^{F11}[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 ^{F11}[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 ^{F11}[or determination].

Textual Amendments

F11 Finance Act 1989 (c. 26), s. 160(5).

Modifications etc. (not altering text)

- C5** Ss. 112-115A applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C6** Ss. 112-115A applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(6)**
- C17** S. 114 applied by See Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C18** S. 114 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C19** 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**
- C20** S. 114 applied (1.4.2009) by Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 56(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- C21** S. 114 applied (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 49 para. 7(b)** (with Sch. 49)
- C22** S. 114 applied (with effect in accordance with s. 93(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 46 para. 13(b)**
- C23** S. 114 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 40(1)(c)**
- C24** 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 [^{F12}by HMRC] 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

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- (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.

^{F13F14}(4)

^{F13}(5)

Textual Amendments

- F12** Words in s. 115(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 50(2)**
- F13** S. 115(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 50(3)**
- F14** S. 115(4) repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, **Sch. 23 Pt. 1**; [S.I. 2008/2696](#), art. 6(c)

Modifications etc. (not altering text)

- C5** Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C6** Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**
- C25** 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
- C26** S. 115 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C27** S. 115 applied (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 56(c)** (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2
- C28** S. 115 applied (with effect in accordance with s. 93(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 46 para. 13(c)**
- C29** S. 115 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 49 para. 7(c)** (with [Sch. 49](#))
- C30** S. 115 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 40(1)(d)**
- C31** S. 115(1)-(3) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- 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**

[^{F15}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

- F15** S. 115A inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), **Sch. 28 para. 1**

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- C5** Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C6** Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**

^{F16}**116**

Textual Amendments

- F16** (*Receipts, etc. exempt from stamp duty.*)*Repealed by Finance Act 1970 s.36(8) and Sch.8 Part V, as from 1 February 1971.*

Status:

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