



Taxes Management Act 1970

1970 CHAPTER 9

PART X

PENALTIES, ETC.

[^{F1}100 Determination of penalties by officer of the Board.

- (1) Subject to subsection (2) below and except where proceedings for a penalty have been instituted under section 100D below ^{F2}... , an officer of the Board authorised by the Board for the purposes of this section may make a determination imposing a penalty under any provision of the Taxes Acts and setting it at such amount as, in his opinion, is correct or appropriate.
- (2) Subsection (1) above does not apply where the penalty is a penalty under—
 - (a) section 93(1) above as it has effect before the amendments made by section 162 of the Finance Act 1989 or section 93(1)(a) above as it has effect after those amendments,
 - (b) section 94(1) above as it has effect before the substitution made by section 83 of the Finance (No. 2) Act 1987,
 - (c) section 98(1) above as it has effect before the amendments made by section 164 of the Finance Act 1989 or section 98(1)(i) above as it has effect after those amendments, or
 - (d) paragraph (a)(i) of section 98A(2) above as it has effect by virtue of section 165(2) of the Finance Act 1989, [^{F3}or
 - (e) section 98B(2)(a) above][^{F4}, or
 - (f) section 98C(1)(a) above].
- (3) Notice of a determination of a penalty under this section shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within such an appeal against the determination may be made.
- (4) After the notice of a determination under this section has been served the determination shall not be altered except in accordance with this section or on appeal.

Status: Point in time view as at 01/04/2008. This version of this provision has been superseded.

Changes to legislation: Taxes Management Act 1970, Section 100 is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount of a penalty determined under this section is or has become insufficient the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.
- (6) In any case where—
- (a) a determination under this section is of a penalty under [^{F5}section 93(2), (4) or (5) of this Act ^{F6}...][^{F7}paragraph 18(2) of Schedule 18 to the Finance Act 1998][^{F8}or section 260(1)(b) of the Finance Act 2004], and
 - (b) after the determination has been made it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount which was taken into account as the relevant amount of tax is or has become excessive,
- the determination shall be revised so that the penalty is set at the amount which is correct; and, where more than the correct amount has already been paid, the appropriate amount shall be repaid.]

Textual Amendments

- F1** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\), s. 167](#)
- F2** Words in s. 100(1) repealed (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. 14, Sch. 2 Pt. 1](#)
- F3** S. 100(2)(e) and preceding word inserted by [Finance Act 1990 \(c. 29\), s. 69, Sch. 11 para. 3\(1\)](#) on and after 1 July 1989.
- F4** S. 100(2)(f) and preceding word inserted (22.7.2004 for specified purposes) by [Finance Act 2004 \(c. 12\), ss. 315\(2\), 319\(1\)\(2\)](#) (with s. 314)
- F5** Words in s. 100(6)(a) inserted (with application in accordance with s. 91(2) of the amending Act) by [Finance Act 2001 \(c. 9\), s. 91\(1\)](#)
- F6** Word in s. 100(6)(a) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 3](#) (with [Sch. 36](#))
- F7** Words in s. 100(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 38; S.I. 1998/3173, art. 2](#)
- F8** Words in s. 100(6)(a) inserted (6.4.2006) by [Finance Act 2004 \(c. 12\), ss. 260\(5\), 284\(1\)](#) (with [Sch. 36](#))

Modifications etc. (not altering text)

- C1** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
 Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
 S. 100 restricted (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(4\)\(b\)](#)
- C2** S. 100 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C3** S. 100 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\), reg. 47L\(1\)](#) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208, regs. 1\(1\), 20](#))
- C4** S. 100 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), regs. 1\(1\), 82\(1\)](#)
- C5** S. 100 applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), reg. 7\(2A\)\(a\)\(2B\)](#) (as inserted (1.4.2008) by [S.I. 2008/546, regs. 1, 3\(a\)](#))

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C6 S. 100 applied (N.I.) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), reg. 7(2A)(a)(2B) (as inserted (1.4.2008) by [S.R. 2008/129](#), regs. 1, **3(a)**)

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