



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART X

#### PENALTIES, ETC.

#### 102 Mitigation of penalties.

The Board may in their discretion mitigate any penalty, or stay or compound any proceedings for [<sup>F1</sup>a penalty], and may also, after judgment, further mitigate or entirely remit the penalty.

#### Textual Amendments

**F1** Finance Act 1989 (c. 26), s. 168(4).

#### Modifications etc. (not altering text)

- C1** Ss. 102-104 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)**
- C2** Ss. 102-105 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)** (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 80(2)**, 86 (with s. 83(6)))
- C3** S. 102 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 17(4)-(6)**
- C4** S. 102 applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **7(3)**
- C5** S. 102 applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **7(3)**
- C6** S. 102 applied by [The Income Tax \(Employments\) Regulations 1993 \(S.I. 1993/744\)](#), reg. 42B(17) (as inserted (20.10.2003) by [The Income Tax \(Employments\) \(Amendment\) Regulations 2003 \(S.I. 2003/2494\)](#), regs. 1, 7)

**Status:**

Point in time view as at 20/10/2003. This version of this provision has been superseded.

**Changes to legislation:**

Taxes Management Act 1970, Section 102 is up to date with all changes known to be in force on or before 30 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.