



# 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 by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), reg. 90K(7) (as inserted (6.4.2004) by S.I. 2004/770, regs. 1(1), 23)
- C5** S. 102 applied (6.4.2004) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), regs. 1, **203(7)**
- C6** S. 102 applied (6.4.2007) by The Income Tax (Construction Industry Scheme) Regulations 2005 (S.I. 2005/2045), regs. 1, **48(7)** (with reg. 60, Sch. 1)
- C7** S. 102 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(5)** (with reg. 1(4)(6))
- C8** S. 102 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(5)**

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*Status: Point in time view as at 06/03/2010. This version of this provision has been superseded.*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. (See end of Document for details)

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- C9** S. 102 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009](#) (S.I. 2009/2034), regs. 1(1), **22(4)**
- C10** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006](#) (S.I. 2006/964), **reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)
- C11** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006](#) (S.I. 2006/964), **reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)

**Status:**

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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.