



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART X

#### PENALTIES, ETC.

#### 104 Saving for criminal proceedings.

The provisions of the Taxes Acts shall not, save so far as is otherwise provided, affect any criminal proceedings for any misdemeanour.

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

- C1 S. 104 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C2 S. 104 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C3 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\(2\)\(b\)\(9\)-\(12\)](#)
- C4 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)))
- C5 S. 104 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(3) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), [regs. 1\(1\)](#), [20](#))
- C6 S. 104 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), [regs. 1\(1\)](#), [82\(3\)](#)
- C7 S. 104 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [9\(5\)](#)
- C8 S. 104 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\(4\)\(6\)](#))
- C9 S. 104 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), [regs. 1\(1\)](#), [24\(5\)](#)

**Status:**

Point in time view as at 11/07/2019.

**Changes to legislation:**

Taxes Management Act 1970, Section 104 is up to date with all changes known to be in force on or before 08 September 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.