



Taxes Management Act 1970

1970 CHAPTER 9

PART X

PENALTIES, ETC.

105 [F1 Admissibility of evidence not affected by offer of settlement etc].

- (1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any such proceedings as are mentioned in subsection (2) below by reason only that it has been drawn to his attention [F2—
- (a) that where serious tax fraud has been committed the Board may accept a money settlement and that the Board will accept such a settlement, and will not pursue a criminal prosecution, if he makes a full confession of all tax irregularities, or
 - (b) that the extent to which he is helpful and volunteers information is a factor that will be taken into account in determining the amount of any penalty,]
- and that he was or may have been induced thereby to make the statements or produce the documents.
- (2) The proceedings mentioned in subsection (1) above are—
- (a) any criminal proceedings against the person in question for any form of [F3 fraudulent conduct] in connection with or in relation to tax, and
 - (b) any proceedings against him for the recovery of any [F4 tax due from him] [F5 and
 - (c) any proceedings for a penalty or on appeal against the determination of a penalty.]

Textual Amendments

- F1** S. 105 heading substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 206\(2\)](#)
- F2** Words in s. 105(1) substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 206\(1\)](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F3** Finance Act 1989 (c. 26), s. **149(5)** but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983.
- F4** Finance Act 1989 (c. 26), s. **168(5)(b)**.
- F5** Finance Act 1989 (c. 26), s. **168(5)(c)**.

Modifications etc. (not altering text)

- C1** S. 105 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
 S. 105 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C2** S. 105 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C3** 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)))
- C4** S. 105 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(4) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, **regs. 1(1), 20**)
- C5** S. 105 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), **regs. 1(1), 82(4)**
- C6** S. 105 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))
- C7** S. 105 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. 105 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)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 49E(5A) inserted by 2021 c. 26 Sch. 27 para. 4
- s. 49EA inserted by 2021 c. 26 Sch. 27 para. 5
- s. 49FA inserted by 2021 c. 26 Sch. 27 para. 6
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- s. 69(1)(aa) inserted by 2021 c. 26 Sch. 27 para. 7(a)
- s. 103ZA(m)-(o) inserted by 2021 c. 26 Sch. 27 para. 8(b)
- s. 107A(3)(e) inserted by 2021 c. 26 Sch. 27 para. 9(3)(c)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)