



Taxes Management Act 1970

1970 CHAPTER 9

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

Documents

114 Want of form or errors not to invalidate assessments, etc.

- (1) An assessment ^{F1}[or determination], warrant or other proceeding which purports to be made in pursuance of any provision of the Taxes Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the Taxes Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.
- (2) An assessment ^{F1}[or determination] shall not be impeached or affected—
- (a) by reason of a mistake therein as to—
 - (i) the name or surname of a person liable, or
 - (ii) the description of any profits or property, or
 - (iii) the amount of the tax charged, or
 - (b) by reason of any variance between the notice and the assessment ^{F1}[or determination].

Textual Amendments

F1 Finance Act 1989 (c. 26), s. 160(5).

Modifications etc. (not altering text)

C1 S. 114 applied by See Finance Act 1981 (c. 35), s. 134, Sch.17 para.18 (special tax on banking deposits).

C2 S. 114 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. 18

Status: Point in time view as at 01/04/2006. This version of this provision has been superseded.

Changes to legislation: Taxes Management Act 1970, Section 114 is up to date with all changes known to be in force on or before 13 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)

- C3** S. 114 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C4** Ss. 112-115A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **7(4)**
- C5** Ss. 112-115A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **7(4)**
- C6** S. 114(2) applied by [The Lloyd's Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), **reg. 8**

Status:

Point in time view as at 01/04/2006. This version of this provision has been superseded.

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