



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART XI

#### MISCELLANEOUS AND SUPPLEMENTAL

##### *Interpretation*

#### **118 Interpretation.**

(1) In this Act, unless the context otherwise requires—

“Act” includes an Act of the Parliament of Northern Ireland and “enactment” shall be construed accordingly,

“the Board” means the Commissioners of Inland Revenue,

“body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,

“branch or agency” means any factorship, agency, receivership, branch or management, and “branch or agent” shall be construed accordingly,

“chargeable gain” has the same meaning as in <sup>F1</sup>[the <sup>F2</sup>1992 Act]],

“chargeable period” means a year of assessment or a company’s accounting period,

“collector” means any collector of taxes,

“company” has the meaning given by <sup>F3</sup>[sections 419 and 420] of the principal Act (with section <sup>F3</sup>[468] of that Act) <sup>F4</sup>... ,

<sup>F5</sup>“the General Commissioners Regulations” means the General Commissioners (Jurisdiction and Procedure) Regulations 1994,]

“incapacitated person” means any infant, person of unsound mind, lunatic, idiot or insane person,

<sup>F6</sup>“infant”, in relation to Scotland, except in section 73 of this Act, means a person under legal disability by reason of nonage, and, in the said section 73, means a person under the age of 18 years.]

“inspector” means any inspector of taxes,

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F7 .....

“the principal Act” means the Income and Corporation Taxes Act <sup>F3</sup>[1988],  
 “return” includes any statement or declaration under the Taxes Acts,  
<sup>F8</sup>“the Special Commissioners Regulations” means the Special  
 Commissioners (Jurisdiction and Procedure) Regulations 1994,]

<sup>F9</sup>“successor”, in relation to a person who has made and delivered a return  
 under section 12AA of this Act, and “predecessor” and “successor”, in relation  
 to the successor of such a person, shall be construed in accordance with  
 section 12AC(6) of this Act;]

“tax”, where neither income tax nor capital gains tax nor corporation tax  
<sup>F10</sup>[nor development land tax] is specified, means any of those taxes <sup>F11</sup>[except  
 that in sections 20, 20A, 20B, 20C and 20D it does not include development  
 land tax],

“the Taxes Acts” means this Act and—

- (a) the Tax Acts <sup>F12</sup>... and
- (b) <sup>F13</sup>[the Taxation of Chargeable Gains Act 1992] and all other enactments  
 relating to capital gains tax,
- (c) <sup>F14</sup> .....

<sup>F15</sup>“the 1992 Act ” means the Taxation of Chargeable Gains Act 1992]

“trade” includes every trade, manufacture, adventure or concern in the  
 nature of trade .

- (2) For the purposes of this Act, a person shall be deemed not to have failed to do anything  
 required to be done within a limited time if he did it within such further time, if any, as  
 the Board or the Commissioners or officer concerned may have allowed; and where a  
 person had a reasonable excuse for not doing anything required to be done he shall be  
 deemed <sup>F16</sup>[not to have failed to do it unless the excuse ceased and, after the excuse  
 ceased, he shall be deemed] not to have failed to do it if he did it without unreasonable  
 delay after the excuse had ceased:

F17 .....

<sup>F18</sup>(3) .....

- (4) For the purposes of this Act, the amount of tax covered by any assessment shall not be  
 deemed to be finally determined until that assessment can no longer be varied, whether  
 by any Commissioners on appeal or by the order of any court.

**Textual Amendments**

- F1** Capital Gains Tax Act 1979 (c. 14), s.157(2), **Sch.7 para.8** for 1979—80 et seq.
- F2** Words in s. 118(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting  
 Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10**, para. 2(11)(a) (with ss.  
 60, 101(1), 171, 201(3))
- F3** Income and Corporation Taxes Act 1988 (c. 1), **Sch. 29 para. 32**.
- F4** Words omitted related to development land tax. Development Land Tax Act 1976 repealed by Finance  
 Act 1985 (c. 54), s.98(6), **Sch.27 Part X**
- F5** Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by The  
 General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813),  
**Sch. 1 para. 17(a)**
- F6** Definition in s. 118(1) inserted (S.) (25.9.1991) by Age of Legal Capacity (Scotland) Act 1991 (c. 50,  
 SIF 49:8), ss. 10(1), 11(2), **Sch. 1 para. 34** (with s. 1(3))

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- F7** Words in s. 118 repealed by [Finance Act 1989 \(c. 26\)](#), s. 187, **Sch. 17 Part VIII** (but does not affect the making of assessments for years before 1983-84 or accounting periods ending before 1 April 1983)
- F8** Words in s. 118(1) inserted (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), **Sch. 1 para. 17(b)**
- F9** Words in s. 118(1) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 34(1)**; S.I. 1998/3173, art. 2
- F10** Development Land Tax Act 1976 s.41, Sch.8 para. 32. Repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), **Sch.27 Part X** in respect of disposals taking place on or after 19 March 1985.
- F11** Finance Act 1976 s.57(2).
- F12** Repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, Sch. 31
- F13** Words in s. 118(1)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by virtue of [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10**, para. 2(11)(b) (with ss. 60, 101(1), 171, 201(3))
- F14** A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.32. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), **Sch.27 Part X**.
- F15** Definition in s. 118(1)(b) inserted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10**, para. 2(11)(c) (with ss. 60, 101(1), 171, 201(3))
- F16** Finance (No. 2) Act 1987 s. 94.
- F17** *Proviso repealed by* Finance Act 1970 s.36(8) *and* Sch.8 Part VII.
- F18** S. 118(3) repealed (with effect in accordance with s. 199(2)(3), Sch. 19 para. 34(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), Sch. 19 para. 34(2), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

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

- C1** See [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18**—application of this provision to the special tax on banking deposits.
- C2** See [the Northern Ireland Constitution Act 1973 \(c.36\)](#), **s.40** *and* Sch.5 para.1—*includes, from appointed day, a Measure of the Northern Ireland Assembly.*
- C3** See [Income and Corporation Taxes Act 1988 \(c. 1\)](#), ss. 606 *and* 612 (*administration of retirement benefits schemes*)—definition applied.
- C4** See [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 754(9)—*application to s. 754 (controlled foreign companies).*

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