



Taxes Management Act 1970

1970 CHAPTER 9

PART IV **U.K.**

ASSESSMENT AND CLAIMS

Time limits

^{F1}37 **Neglect: income tax and capital gains tax. **U.K.****

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Textual Amendments

F1 Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, [Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

Status:

Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation:

Taxes Management Act 1970, Section 37 is up to date with all changes known to be in force on or before 06 August 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.