



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART V

#### APPEALS AND OTHER PROCEEDINGS

##### *Jurisdiction*

#### 44 General Commissioners.

- (1) Proceedings before the General Commissioners under the Taxes Acts shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the place given by the rules in Schedule 3 to this Act is situated.

<sup>F1</sup>(1A) .....

<sup>F1</sup>(1B) .....

[<sup>F2</sup>(2) Where—

- (a) the parties to any proceedings under the Taxes Acts which are to be heard by any General Commissioners have agreed, whether before or after the institution of the proceedings, that the proceedings shall be brought before the General Commissioners for a division specified in the agreement; and
- (b) in the case of an agreement made before the time of the institution of the proceedings, neither party has determined that agreement by a notice served on the other party before that time,

the proceedings shall be brought before the General Commissioners for the division so specified, notwithstanding the said rules <sup>F3</sup>... .]

- (3) In any case in which proceedings under the Taxes Acts may be brought at the election of any person before the Special Commissioners instead of before the General Commissioners, the Commissioners before whom the proceedings are to be brought or have been brought may, if they think fit, on an application made by the parties, arrange with the other Commissioners concerned for the transfer of the proceedings to those other Commissioners; and the proceedings may be so transferred notwithstanding that

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*Changes to legislation: Taxes Management Act 1970, Section 44 is up to date with all changes known to be in force on or before 31 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)*

the election has been exercised, or that the time for exercising the election has expired without its being exercised.

[<sup>F4</sup>(3A) Where in any case (including one in which proceedings may be brought as mentioned in subsection (3) above)—

- (a) an appeal has been brought before the General Commissioners: and
- (b) those Commissioners consider that, because of the complexity of the appeal or the length of time likely to be required for hearing it, the appeal should be brought before the Special Commissioners;

the General Commissioners may, with the agreement of the Special Commissioners, and having considered any representations made to them by the parties, arrange for the transfer of the proceedings to the Special Commissioners.]

(4) No determination of any General Commissioners under the Taxes Acts shall be questioned, whether by a case stated under section 56 of this Act or otherwise, on the ground that this section did not authorise those General Commissioners to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to those General Commissioners before or in the course of the proceedings leading to the determination.

(5) Anything to be done by the General Commissioners may, save as otherwise expressly provided by the Taxes Acts [<sup>F5</sup>or by regulations under section 46A of this Act], be done by any two or more General Commissioners .

#### Textual Amendments

- F1** S. 44(1A)(1B) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 41 Pt. 5\(12\)](#)
- F2** [Finance Act 1988 \(c. 39\)](#), [s. 133\(2\)\(3\)](#) in relation to proceedings instituted on or after 29 July 1988
- F3** Words in s. 44(2) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 41 Pt. 5\(12\)](#)
- F4** [Finance Act 1984 \(c. 43\)](#), [s. 127](#), [Sch. 22 para.5](#) on and after 1 January 1985; [S.I. 1984/1836 \(C. 45\)](#)
- F5** Words in s. 44(5) 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. 3](#)

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

- C1** S. 44: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(i\)\(b\)](#), [28\(2\)](#); [S.I. 1999/527](#), art. 2(b), Sch. 2 (with arts. 3-6)
- C2** S. 44 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), [12\(2\)\(a\)\(i\)\(b\)](#); [S.R. 1999/149](#), art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C3** S. 44(2) applied (6.4.1993) by [The Income Tax \(Employments\) Regulations 1993 \(S.I. 1993/744\)](#), [reg. 11\(4\)](#) (revoked (6.4.2004) by [S.I. 2003/2682](#), Sch. 2)
- C4** S. 44(2)(3)(3A)(4)(5) applied by the [Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), reg. 8A (as inserted (31.1.2002) by [S.I. 2001/4023](#), arts. 1, 4)
- C5** See—[Finance Act 1988 \(c. 39\)](#), [s. 134\(7\)](#)—General Commissioners for Northern Ireland.

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