



# Taxes Management Act 1970

## 1970 CHAPTER 9

### [<sup>F1</sup>PART VA

#### PAYMENT OF TAX

##### [<sup>F1</sup>Income tax and capital gains tax]]

#### [<sup>F1</sup>59B Payment of income tax and capital gains tax.

- (1) Subject to subsection (2) below, the difference between—
- the amount of income tax and capital gains tax contained in a person's self-assessment under section 9 of this Act for any year of assessment, and
  - the aggregate of any payments on account made by him in respect of that year (whether under section 59A of this Act or otherwise) and any income tax which in respect of that year has been deducted at source,
- shall be payable by him or (as the case may be) repayable to him as mentioned in subsection (3) or (4) below [<sup>F2</sup>but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1) [<sup>F3</sup>or 547(5) of the principal Act or section 626 of ITEPA 2003]].
- (2) The following, namely—
- any amount which, in the year of assessment, is deducted at source under [<sup>F4</sup>PAYE regulations] in respect of a previous year, and
  - any amount which, in respect of the year of assessment, is to be deducted at source under [<sup>F5</sup>PAYE regulations] in a subsequent year, or is a tax credit to which section 231 of that Act applies,
- shall be respectively deducted from and added to the aggregate mentioned in subsection (1)(b) above.
- (3) In a case where the person—
- gave the notice required by section 7 of this Act within six months from the end of the year of assessment, but

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- (b) was not given notice under section 8 or 8A of this Act until after the 31st October next following that year,  
 the difference shall be payable or repayable at the end of the period of three months beginning with the day on which the notice under section 8 or 8A was given.
- (4) In any other case, the difference shall be payable or repayable on or before the 31st January next following the year of assessment.
- [ Where in the case of a repayment the return on the basis of which the person's self-  
<sup>F6</sup>(4A) assessment was made under section 9 of this Act is enquired into by an officer of the Board—
- (a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section [<sup>F7</sup>28A(1)] of this Act, [<sup>F8</sup>the enquiry is] completed; but
- (b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.]
- [<sup>F9</sup>(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—
- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
- (b) section 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner's return to give effect to amendment or correction of partnership return),
- is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.]
- [ Where a determination under section 28C of this Act which has effect as a person's  
<sup>F10</sup>(5A) self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.]
- (6) Any amount of income tax or capital gains tax which is payable by virtue of an assessment made [<sup>F11</sup>otherwise than under section 9 of this Act shall, unless otherwise provided,] be payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.
- (7) In this section any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.
- [ [<sup>F13</sup>PAYE regulations] may provide that, for the purpose of determining the amount of  
<sup>F12</sup>(8) the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [<sup>F14</sup>PAYE regulations].]

#### Textual Amendments

- F1** S. 59B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 193](#) (with s. 198(3)); S.I. 1998/3173, art. 2
- F2** Words in s. 59B(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 122\(2\)](#)
- F3** Words in s. 59B(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(2\)](#) (with Sch. 7)

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- F4** Words in s. 59B(2)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(3\)](#) (with Sch. 7)
- F5** Words in s. 59B(2) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 145\(7\)\(b\)](#)
- F6** S. 59B(4A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 127](#)
- F7** Word in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 14\(2\)\(a\)](#)
- F8** Words in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 14\(2\)\(b\)](#)
- F9** S. 59B(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 14\(3\)](#)
- F10** S. 59B(5A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 125\(4\)](#)
- F11** Words in s. 59B(6) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(6\)](#)
- F12** S. 59B(8) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 126\(2\)](#)
- F13** Words in s. 59B(8) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 131\(4\)](#) (with Sch. 7)
- F14** Words in s. 59B(8) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 145\(7\)\(b\)](#)

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

- C1** S. 59B modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 21 para. 3\(3\)](#)
- C2** S. 59B applied (with modifications) (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 21](#)
- C3** S. 59B applied (with modifications) (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 21](#)
- C4** S. 59B modified (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 108\(3\)](#)
- C5** S. 59B modified (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 109\(4\)](#)

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