



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART I

#### ADMINISTRATION

#### 6 Declarations on taking office.

- (1) Every person who is appointed to be—
- (a) a General Commissioner or a Special Commissioner, or
  - <sup>F1</sup>(b) .....
  - (c) a member of the tribunal established under section [<sup>F2</sup>706] of the principal Act (cancellation of tax advantages),

shall make a declaration in the form set out in Part I of Schedule 1 to this Act before another person holding the same office, or before a General Commissioner.

- (2) Every person who is appointed to be a clerk or assistant clerk to the General Commissioners for any division, or who assists any such clerk, shall make a declaration in the form set out in Part I of Schedule 1 to this Act.

A clerk or assistant clerk shall make the declaration before a General Commissioner for the division, and a person who assists any such clerk shall make the declaration before such a General Commissioner or the clerk.

<sup>F3</sup>(3) .....

<sup>F3</sup>(4) .....

- (5) A declaration under this section shall be made as soon as may be after first appointment to the office in question.

#### Textual Amendments

**F1** S. 6(1)(b) repealed by Finance Act 1982 s. 157, Sch. 22 Part X.

**F2** Words in s. 6(1) substituted by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para 32](#).

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*Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.*

*Changes to legislation: Taxes Management Act 1970, Section 6 is up to date with all changes known to be in force on or before 16 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. (See end of Document for details)*

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- F3** S. 6(3)(4) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 13, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

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

- C1** S. 6 modified (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), **ss. 3(5)**, 28(3); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C2** S. 6 extended (9.7.2002) by Tax Credits Act 2002 (c. 21), **ss. 2(6)**, 61; S.I. 2002/1727, art. 2
- C3** S. 6 modified (8.12.2002) by Employment Act 2002 (c. 22), **ss. 5(3)**, 55(2); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- C4** S. 6 modified (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by Tax Credits Act 2002 (c. 21), **ss. 53(5)**, 61; S.I. 2003/392, art. 2

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