



Finance Act 1960

1960 CHAPTER 44

PART III

INCOME TAX AND PROFITS TAX (PENALTIES AND ASSESSMENTS)

45 Notice of liability to tax

- (1) Every person who is chargeable to income tax for any year of assessment and who has not delivered a statement of his profits or gains or his total income for that year in accordance with the provisions of the Income Tax Acts shall, not later than one year after the end of that year of assessment, give notice that he is so chargeable.
- (2) A notice under this section shall be given to the surveyor or, in the case of an individual who is not chargeable to income tax other than surtax, either to the surveyor or to the Special Commissioners.
- (3) If any person fails to give a notice which he is required to give under this section he shall be liable to a penalty not exceeding one hundred pounds.