



Finance Act 1960

1960 CHAPTER 44

PART III

INCOME TAX AND PROFITS TAX (PENALTIES AND ASSESSMENTS)

53 Time limit for recovery of tax lost through deceased person's fault

For the purpose of making good to the Crown any loss of tax attributable to the fraud, wilful default or neglect of a person who has died, an assessment on his personal representatives to tax for any year of assessment ending not earlier than six years before his death may be made at any time before the end of the third year next following the year of assessment in which he died.