



Finance Act 1960

1960 CHAPTER 44

PART III

INCOME TAX AND PROFITS TAX (PENALTIES AND ASSESSMENTS)

57 Recovery of tax repaid in consequence of fraud or negligence

Where, in consequence of a person's fraud, wilful default or negligence, any tax has been repaid which ought not to have been repaid, the amount thereof may be charged under Case VI of Schedule D and recovered accordingly.