

SCHEDULES

SCHEDULE 19

MANAGEMENT: OTHER AMENDMENTS

PART I

AMENDMENTS OF MANAGEMENT ACT

Collection and recovery

- 19 (1) In subsection (1) of section 65 of the Management Act (magistrates' courts), for paragraphs (a) and (b) and the words “the tax” immediately following those paragraphs there shall be substituted the words “the amount of—
- (a) any payment on account for the time being due and payable under section 59A of this Act, or
 - (b) any income tax and capital gains tax for the time being due and payable under any assessment (whether under section 9 of this Act or otherwise),
- does not exceed £2,000, the payment or tax”.
- (2) In subsection (3) of that section, for the words “any tax charged under Schedule E” there shall be substituted the following paragraphs—
- “(a) any such payment as is mentioned in subsection (1)(a) above, or
 - (b) any income tax for the time being due and payable under any assessment under section 9 of this Act.”.
- 20 In section 69 of the Management Act (collection of interest on tax)—
- (a) for the words “Interest charged under Part IX of this Act” there shall be substituted the words “A penalty imposed under Part II, VA or X of this Act, a surcharge imposed under Part VA of this Act and interest charged under Part IX of this Act”; and
 - (b) for the words “if it is interest on tax” there shall be substituted the words “if it is a penalty or surcharge imposed in respect of, or if it is interest on, tax”.
- 21 (1) In subsection (2) of section 70 of the Management Act (evidence), for the words “that interest is payable” to “another collector” there shall be substituted the words—
- “(a) that a penalty is payable under Part II, VA or X of this Act, that a surcharge is payable under Part VA of this Act or that interest is payable under Part IX of this Act, and
 - (b) that payment of the penalty, surcharge or interest has not been made to him or, to the best of his knowledge and belief, to any other collector or to any person acting on his behalf or on behalf of another collector.”.

Status: This is the original version (as it was originally enacted).

- (2) Subsection (3) of that section shall cease to have effect.
- 22 (1) After section 70 of the Management Act there shall be inserted the following section—

“70A Payments by cheque

- (1) For the purposes of this Act and the provisions mentioned in subsection (2) below, where—
- (a) any payment to an officer of the Board or the Board is made by cheque, and
 - (b) the cheque is paid on its first presentation to the banker on whom it is drawn,
- the payment shall be treated as made on the day on which the cheque was received by the officer or the Board.
- (2) The provisions are—
- (a) sections 824 to 826 of the principal Act (repayment supplements and interest on tax overpaid); and
 - (b) section 283 of the 1992 Act (repayment supplements).”
- (2) This paragraph has effect as respects cheques received on or after 6th April 1996.