



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

Jurisdiction

^{F1}44 **General Commissioners.**

.....

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}45 **Quorum of Special Commissioners.**

.....

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46 **General and Special Commissioners.**

.....

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46A Regulations about jurisdiction.

.....

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46B Questions to be determined by Special Commissioners.

.....

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F1}46C Jurisdiction of Special Commissioners over certain claims included in returns.

.....

Textual Amendments

- F1** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F2}46D Questions to be determined by [^{F3}the relevant tribunal].

- (1) In so far as the question in dispute on an appeal to which this section applies—
- (a) is a question of the value of any land or of a lease of land, and
 - (b) arises in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,
- the question shall be determined by the [^{F4}relevant tribunal].
- (2) This section applies to—
- ^{F5}(a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;
 - (aa) an appeal against an amendment of a return under paragraph [^{F6}34] of Schedule 18 to the Finance Act 1998;
 - (b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;]
 - (d) an appeal against an assessment to tax which is not a self-assessment;
 - (e) an appeal against [^{F7}a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to] a claim or election made otherwise than by being included in a return;
 - (f) an appeal against a decision contained in a [^{F8}closure notice under paragraph 7(3)] of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.
- (3) In this section “the [^{F9}relevant tribunal]” means—
- (a) in relation to land in England and Wales, the [^{F10}Upper Tribunal];
 - (b) in relation to land in Scotland, the Lands Tribunal for Scotland;
 - (c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.]

Textual Amendments

- F2** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)
- F3** Words in s. 46D heading substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, [Sch. 1 para. 96\(a\)](#) (with Sch. 5)
- F4** Words in s. 46D(1) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, [Sch. 1 para. 96\(b\)](#) (with Sch. 5)
- F5** S. 46D(2)(a)(aa)(b)(c) substituted for s. 46D(2)(a)-(c) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 29\(2\)](#)
- F6** Word in s. 46D(2)(aa) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(12\)\(a\)\(iii\)\(13\)](#); S.I. 2009/405, art. 2
- F7** Words in s. 46D(2)(e) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 29\(3\)](#)
- F8** Words in s. 46D(2)(f) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 29\(4\)](#)
- F9** Words in s. 46D(3) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, [Sch. 1 para. 96\(b\)](#) (with Sch. 5)
- F10** Words in s. 46D(3)(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, [Sch. 1 para. 96\(c\)](#) (with Sch. 5)

^{F2}**47 Special jurisdiction relating to tax on chargeable gains.**

.....

Textual Amendments

- F2** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 7](#)

^{F11}**47A**

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F11** S. 47A added by [Development Land Tax Act 1976 \(c. 24\)](#), Sch. 8 para. 13. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), Sch.27 Part X.

[^{F12}47B Special jurisdiction relating to Business Expansion Scheme.

If and so far as the question in dispute on any appeal against the refusal of relief under [^{F13}Chapter III of Part VII of the principal Act] (relief for investment in corporate trades), or against an assessment withdrawing any such relief, is a question of the value of an interest in land (within the meaning of [^{F13}Section 294(5) of that Act], it shall be determined—

- (a) if the land is in England and Wales, on a reference to the [^{F14}Upper Tribunal];
- (b) if the land is in Scotland, on a reference to the Lands Tribunal for Scotland;
and
- (c) if the land is in Northern Ireland, on a reference to the Lands Tribunal for Northern Ireland.]

Textual Amendments

- F12** S. 47B inserted by [Finance Act 1986 \(c. 41\)](#), s. 40(3), Sch. 9 para. 22 in relation to shares issued at any time after 18 March 1986.
- F13** [Income and Corporation Taxes Act 1988 \(c. 1\)](#), Sch. 29 para. 32.
- F14** Words in s. 47B(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 97** (with Sch. 5)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)