



Taxes Management Act 1970

1970 CHAPTER 9

PART VI

COLLECTION AND RECOVERY

Modifications etc. (not altering text)

- C1** Pt. 6 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(3\)](#)
- C2** Pt. 6 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 para. 39\(2\)\(a\)](#) (with [Sch. 18 para. 59\(2\)](#)); [S.I. 1998/3173](#), art. 2
- C3** Pt. 6: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 17 para. 17\(a\)](#)
- C4** Pt. 6 modified (1.8.2002 for specified purposes, 1.1.2003 for specified purposes, 6.4.2003 for remaining purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 2 para. 7\(1\)](#); [S.I. 2002/1727](#), art. 2
- C5** Pt. 6 applied (with modifications) (8.12.2002) by [The Statutory Paternity Pay and Statutory Adoption Pay \(Administration\) Regulations 2002 \(S.I. 2002/2820\)](#), [regs. 1, 8\(4\)](#) (with [reg. 8\(5\)\(6\)](#))
- C6** Pt. 6 applied (with modifications) (N.I.) (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836\)](#), [art. 1\(2\)](#), [Sch. 1 paras. 2\(2\), 4\(3\)](#); [S.R. 2002/356](#), art. 2(2), [Sch. 1 Pt. 2](#)
- C7** Pt. 6 applied (with modifications) (E.W.S.) (8.12.2002) by [Employment Act 2002 \(c. 22\)](#), s. 55(2), [Sch. 1 paras. 2\(2\), 4\(3\)](#); [S.I. 2002/2866](#), art. 2(2), [Sch. 1 Pt. 2](#)
- C8** Pt. 6 applied (with modifications) (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), [regs. 1\(1\), 14\(4\)](#)
- C9** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations 1994 \(S.I. 1994/1882\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\), 6](#))
- C10** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations \(Northern Ireland\) 1994 \(S.I. 1994/271\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\), 11](#))
- C11** Pt. 6 modified (6.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), [ss. 29\(3\), 61](#); [S.I. 2002/1727](#), [art. 2](#)
- C12** Pt. 6 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 1, 84\(2\)](#)

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- C13 Pt. 6 applied (with modifications) (6.4.2004) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), regs. 1, **80(5)**
- C14 Pt. 6 applied (6.4.2004) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), regs. 1, **204(7)**
- C15 Pt. 6 modified (1.1.2005 for specified purposes, 6.4.2005 in so far as not already in force) by Child Trust Funds Act 2004 (c. 6), ss. **21(11)**, 27; S.I. 2004/2422, art. 2; S.I. 2004/3369, art. 2(1)(2)(4)
- C16 Pt. 6 applied (with modifications) (6.4.2007) by The Income Tax (Construction Industry Scheme) Regulations 2005 (S.I. 2005/2045), regs. 1, **16(2)(3)** (with reg. 60, Sch. 1)
- C17 Pt. 6 applied (with modifications) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), Sch. 4 para. 29K (as inserted (6.8.2007) by S.I. 2007/2068, regs. 1, **2**)
- C18 Pt. 6 applied (with modifications) by The Income Tax (Pay as You Earn) Regulations 2003 (S.I. 2003/2682), **reg. 97K** (as inserted (6.8.2007) by S.I. 2007/2069, regs. 1, **2**)
- C19 Pt. 6 modified by Social Security Administration Act 1992 (c. 5), Sch. 3A para. 5 (as inserted (21.7.2008 for specified purposes, 1.1.2009 in so far as not already in force) by Health and Social Care Act 2008 (c. 14), ss. **133(2)**, 170; S.I. 2008/3137, art. 2)
- C20 Pt. 6 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **62(4)** (with reg. 1(4)(6))
- C21 Pt. 6 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **37** (with reg. 1(4)(6))
- C22 Pt. 6 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **32**
- C23 Pts. 4, 5, 6 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **57(4)**
- C24 Pt. 6 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 29(2)**
- C25 Pt. 6 applied (with modifications) (N.I.) (3.10.2010) by The Additional Statutory Paternity Pay (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations (Northern Ireland) 2010 (S.R. 2010/299), regs. 1, **8** (with reg. 8(6))
- C26 Pt. 6 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **12**
- C27 Pt. 6 applied (with modifications) by The Income Tax (Pay as You Earn) Regulations 2003 (S.I. 2003/2682), **reg. 97ZE(1)** (as inserted (with effect in accordance with s. 17(6) of the amending Act) by Finance Act 2014 (c. 26), s. **17(1)(5)**)
- C28 Pt. 6 applied (with modifications) (1.12.2014) by The Statutory Shared Parental Pay (Administration) Regulations 2014 (S.I. 2014/2929), regs. 1, **8(4)**
- C29 Pt. 6 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 12**)
- C30 Pt. 6 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 3**)
- C31 Pt. 6 applied (15.3.2015) by The Statutory Shared Parental Pay (Administration) Regulations (Northern Ireland) 2015 (S.R. 2015/91), regs. 1, **8(4)**
- C32 Pt. 6 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **79(4)**
- C33 Pt. 6 applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **47**
- C34 Pt. 6 applied (with modifications) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), **reg. 97ZL** (as inserted (with effect in accordance with s. 14(7) of the amending Act) by Finance Act 2016 (c. 24), s. **14(4)(5)**)
- C35 Pt. 6 applied by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), **Sch. para. 10(3)** (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)

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- C36** Pt. 6 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), **Sch. para. 12(2)** (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C37** Pt. 6 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), **Sch. para. 14(2)** (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C38** Pt. 6 applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **16(5)**
- C39** Pt. 6 applied (with modifications) (E.W.S.) (6.4.2020) by [The Statutory Parental Bereavement Pay \(Administration\) Regulations 2020 \(S.I. 2020/246\)](#), regs. 1, **8(4)**
- C40** Pt. 6 applied (N.I.) (26.5.2020) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers Liabilities\) \(Northern Ireland\) Regulations 2020 \(S.I. 2020/513\)](#), regs. 1, **11(4)**
- C41** Pt. 6 applied (E.W.S.) (26.5.2020) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers Liabilities\) Regulations 2020 \(S.I. 2020/512\)](#), regs. 1, **11(4)**
- C42** Pts. 4-6 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 9(3)**
- C43** Pt. 6 applied (with modifications) (6.4.2021) by [S.I. 2003/2682 reg. 97LH](#) (as inserted by [The Income Tax \(Pay As You Earn\) \(Amendment No. 3\) Regulations 2020 \(S.I. 2020/1150\)](#), regs. 1, 3)
- C44** Pt. 6 applied (with modifications) (6.4.2021 immediately after [S.I. 2020/1150](#) comes into force) by [SI 2001/1004 Sch. 4 para. 29LH](#) (as inserted by [The Social Security Contributions \(Intermediaries\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1220\)](#), regs. 1(2), 3(3))
- C45** Pt. 6 applied (with modifications) (N.I.) (14.1.2022) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers' Liabilities\) \(Northern Ireland\) Regulations 2022 \(S.I. 2022/9\)](#), regs. 1, **11(4)**
- C46** Pt. 6 applied (with modifications) (E.W.S.) (14.1.2022) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers' Liabilities\) Regulations 2022 \(S.I. 2022/5\)](#), regs. 1, **11(4)**
- C47** Pt. 6 applied (with modifications) (N.I.) (6.4.2022) by [The Statutory Parental Bereavement Pay \(Administration\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/169\)](#), regs. 1, **8(4)**
- C48** Pt. 6 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 23** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))

60 Issue of demand notes and receipts.

- (1) Every collector shall, when the tax becomes due and payable, make demand of the respective sums given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.
- (2) On payment of the tax, the collector shall if so requested give a receipt.

Modifications etc. (not altering text)

- C49** S. 60 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C50** S. 60 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C51** S. 60 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. **110(1)(a)** (with s. 117)
- C52** S. 60(1)(2) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

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Distraint and poinding

61 Distraint by collectors.

- (1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector, [^{F1}the collector may distraint upon the goods and chattels of the person charged (in this section referred to as “the person in default”).]
- (2) For the purpose of levying any such distress, [^{F2}a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to] break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

- (3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.
- (4) A distress levied by the collector shall be kept for five days, at the costs and charges of a person [^{F3}in default].
- (5) If the person [^{F4}in default] does not pay the sum due, together with the costs and charges [^{F5}. . .], the distress shall be appraised by [^{F6}one or more independent persons appointed by the collector], and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

^{F7}. . . Any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

- [^{F8}(6) The Treasury may by regulations make provision with respect to—
- (a) the fees chargeable on or in connection with the levying of distress, and
 - (b) the costs and charges recoverable where distress has been levied;
- and any such regulations shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.]

[^{F9}(7) This section extends only to Northern Ireland.]

Textual Amendments

- F1** Words in s. 61(1) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(2\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F2** Words in s. 61(2) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(3\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F3** Words in s. 61(4) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(4\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F4** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(a\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F5** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(b\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F6** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(c\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F7** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(d\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F8** S. 61(6) added (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(6\)\(7\)](#); S.I. 1994/87, [art. 2](#)

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F9 S. 61(7) inserted (6.4.2014) by Finance Act 2008 (c. 9), s. 129(4), **Sch. 43 para. 1(4)**; S.I. 2014/906, art. 2

Modifications etc. (not altering text)

- C53** S. 61 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
- C54** S. 61 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**
- C55** S. 61 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**
- C56** S. 61 applied (15.9.2016) by Finance Act 2016 (c. 24), s. **110(1)(b)** (with s. 117)

62 Priority of claim for tax.

(1) ^{F10}If at any time at which any goods or chattels belonging to any person (in this section referred to as “the person in default”) are] liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, ^{F10}the person in default is in arrears in respect of any such claims as are referred to in subsection (1A) below, the goods or chattels may not be so taken unless on demand made by the collector] the person at whose suit the execution or seizure is made, or to whom the assignment was made, pays or causes to be paid to the collector, before the sale or removal of the goods or chattels, all ^{F10}such sums as have fallen due at or before the date of seizure].

^{F11}(1A) The sums referred to in subsection (1) above are—

- (a) sums due from the person in default on account of deductions of income tax from ^{F12}taxable earnings (as defined by section 10 of ITEPA 2003)] paid during the period of twelve months next before the date of seizure, being deductions which the person in default was liable to make under ^{F13}PAYE regulations] less the amount of the repayments of income tax which he was liable to make during that period; and
- (b) sums due from the person in default in respect of deductions required to be made by him for that period under ^{F14}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]

(2) ^{F15}If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the collector may] distrain the goods and chattels notwithstanding the seizure or assignment, and ^{F15}may proceed] to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of ^{F15}those sums], and the reasonable costs and charges attending such distress and sale, and every collector so doing shall be indemnified by virtue of this Act.

^{F16}(3)

^{F17}(4) This section does not extend to England and Wales.]

Textual Amendments

- F10** Words in s. 62(1) substituted by Finance Act 1989 (c. 26), s. **153(2)**.
- F11** S. 62(1A) inserted by Finance Act 1989 (c. 26), s. **153(3)**.
- F12** Words in s. 62(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 132(a)** (with Sch. 7)

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- F13** Words in s. 62(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 132\(b\)](#) (with [Sch. 7](#))
- F14** Words in s. 62(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 4\(2\)](#)
- F15** Words in s. 62(2) substituted by [Finance Act 1989 \(c. 26\)](#), [s. 153\(4\)](#).
- F16** A development land tax provision added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.17. [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#).
- F17** S. 62(4) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 34](#) (with s. 89); [S.I. 2014/768](#), art. 2(1)(b)

F18 63 Recovery of tax in Scotland

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Textual Amendments

- F18** S. 63 omitted (23.11.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), [Sch. 43 para. 12\(a\)](#); [S.I. 2009/3024](#), art. 3 (with art. 4)

F19 63A Sheriff officer's fees and outlays.

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Textual Amendments

- F19** S. 63A omitted (23.11.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), [Sch. 43 para. 12\(b\)](#); [S.I. 2009/3024](#), art. 3

64 Priority of claim for tax in Scotland.

- (1) [^{F20}If at any time at which any movable goods and effects belonging to any person (in this section referred to as “the person in default”) are] liable to be taken by virtue of any ^{F21}... diligence whatever, or by any assignation, [^{F22}the person in default is in arrears in respect of any such sums as are referred to in subsection (1A) below, the goods and effects may not be so taken unless on demand made by the collector] the person proceeding to take the said goods and effects pays [^{F22}such sums as have fallen due at or before the date of poinding or, as the case may be, other diligence or assignation].

[^{F23}(1A) The sums referred to in subsection (1) above are—

- (a) sums due from the person in default on account of deductions of income tax from [^{F24}taxable earnings (as defined by section 10 of ITEPA 2003)] paid during the period of twelve months next before the date of poinding, being deductions which the person in default was liable to make under [^{F25}PAYE regulations] less the amount of the repayments of income tax which he was liable to make during that period; and
- (b) sums due from the person in default in respect of deductions required to be made by him for that period under [^{F26}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]

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- (2) [^{F27}If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the sums shall], notwithstanding any [^{F27}proceedings] for the purpose of taking the said moveable goods and effects, be recoverable by poinding and selling the said moveable goods and effects under warrant obtained in conformity with the provisions contained in section 63 above.

^{F28}(3)

Textual Amendments

- F20** Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), s. 155(2)(a).
- F21** Words in s. 64(1) repealed (S.) (22.4.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [Sch. 6 Pt. 1](#) (with s. 223); S.S.I. 2009/67, art. 3(2)(3), [Sch. 2](#) (with arts. 4-6) (as amended (31.1.2011) by [S.S.I. 2011/31](#), art. 5(b))
- F22** Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), [s. 155\(2\)\(b\)\(c\)](#).
- F23** S. 64(1A) inserted by [Finance Act 1989 \(c. 26\)](#), s. 155(3)
- F24** Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 134\(a\)](#) (with [Sch. 7](#))
- F25** Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 134\(b\)](#) (with [Sch. 7](#))
- F26** Words in s. 64(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 6\(2\)](#)
- F27** Words in s. 64(2) substituted by [Finance Act 1989 \(c. 26\)](#), [s. 155\(4\)\(a\)\(b\)](#).
- F28** *A development land tax provision added by* [Development Land Tax Act 1976 \(c. 24\)](#) [Sch.8 para.18](#).
Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#).

Court proceedings

65 Magistrates' courts.

- (1) [^{F29}Any amount due and payable by way of income tax, capital gains tax or corporation tax which does not exceed £2,000] shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.
- (2) All or any of the sums due in respect of tax from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due under one assessment, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this section ^{F30}... may be brought in England and Wales at any time within one year from the time when the matter complained of arose.
- (4) It is hereby declared that in subsection (1) above the expression “recoverable summarily as a civil debt” in respect of proceedings in Northern Ireland means recoverable [^{F31}in proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981].

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[^{F32}(5) The Treasury may by order made by statutory instrument increase the [^{F33}sum] specified in sub-section (1) above; and any such statutory instrument shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.]

Subordinate Legislation Made

- P1** S. 65: power exercised (11.9.1989) by [S.I. 1989/1300](#).
P2 S. 65(5): power exercised (16.7.1991) by [S.I.1991/1625](#).

Textual Amendments

- F29** Words in s. 65(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 30\(2\)](#); [S.I. 1998/3173](#), art. 2
F30 Words in s. 65(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 30\(3\), Sch. 27 Pt. 3\(28\)](#); [S.I. 1998/3173](#), art. 2
F31 [Finance Act 1984 \(c. 43\), s. 57\(1\)](#).
F32 [Finance Act 1984 \(c. 43\), s.57\(1\)\(c\)](#).
F33 Word in s. 65(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 30\(4\)](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C57** S. 65 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), [Sch. Pt. I](#)
C58 Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), [14\(6\)](#) (with [reg. 14\(7\)](#))
C59 Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 110\(1\)\(c\)](#) (with s. 117)

66 County courts.

(1) [^{F34}Tax due and payable ^{F35}... may, in England and Wales, and in Northern Ireland where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980,] without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings [^{F36}in England and Wales in the county court or in Northern Ireland] in a county court ^{F37}...

^{F38}(2)

^{F39}(2A)

[^{F40}(3) In this section as it applies in Northern Ireland the expression “county court” shall mean a county court held for a division under the County Courts (Northern Ireland) Order 1980.]

(4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts [^{F41}(Northern Ireland) Order 1980] (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

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Textual Amendments

- F34** Words in s. 66(1) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F35** Words in s. 66(1) repealed (11.5.2001) by Finance Act 2001 (c. 9), s. 89(1), **Sch. 33 Pt. 2(14)** Note 1 (with s. 89(1))
- F36** Words in s. 66(1) inserted (22.4.2014) by Crime and Courts Act 2013 (c. 22), s. 61(3), **Sch. 9 para. 132**; S.I. 2014/954, art. 2(c) (with art. 3) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)
- F37** Words in s. 66(1) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 137(2)(a) (with s. 137(7))
- F38** S. 66(2) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 137(2)(b) (with s. 137(7))
- F39** S. 66(2A) repealed by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F40** S. 66(3) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**
- F41** S.I. 1980/397 (N.I.3), art 68(2), **Sch. 1 Part II** with effect from 19 April 1980.

Modifications etc. (not altering text)

- C58** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Working Tax Credit (Payment by Employers) Regulations 2002 (S.I. 2002/2172), regs. 1(1), **14(6)** (with reg. 14(7))
- C59** Ss. 65-68 applied (15.9.2016) by Finance Act 2016 (c. 24), s. 110(1)(c) (with s. 117)
- C60** S. 66 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 66 applied by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits)
- C61** S. 66 extended by S.I. 1991/724, art. 2(1)(f)
- C62** Ss. 66-68 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**
- C63** S. 66 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

67 Inferior courts in Scotland.

(1) In Scotland, [^{F42}tax due and payable ^{F43}...] may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings commenced in the name of a collector in the sheriff court ^{F44}...

[^{F45}(1A) An officer of the Board who is authorised by the Board to do so may address the court in any proceedings under this section.]

(2) Sections 65 and 66 above shall not apply in Scotland.

Textual Amendments

- F42** Words in s. 67(1) substituted (with application in accordance with s. 156(4) of the amending Act) by Finance Act 1995 (c. 4), s. 156(2)
- F43** Words in s. 67(1) repealed (11.5.2001) by Finance Act 2001 (c. 9), s. 89(1), **Sch. 33 Pt. 2(14)** Note 1 (with s. 89(1))
- F44** Sheriff's small debt court abolished from 1 September 1976 by Sheriff Courts (Scotland) Act 1971 (c.58), s.35(2). Words omitted repealed by Finance Act 1976 (c. 40), s.58(1), **Sch.15 Part III** from that date..
- F45** S. 67(1A) inserted (with application in accordance with s. 156(4) of the amending Act) by Finance Act 1995 (c. 4), s. 156(3)

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Modifications etc. (not altering text)

- C58** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), **14(6)** (with reg. 14(7))
- C59** Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), **s. 110(1)(c)** (with s. 117)
- C62** Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 15(1)-(3)**
- C64** S. 67 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

68 High Court, etc.

- (1) Any tax may be sued for and recovered from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the other means specially provided by this Act for levying the tax.
- (2) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer .

Modifications etc. (not altering text)

- C59** Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), **s. 110(1)(c)** (with s. 117)
- C62** Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 15(1)-(3)**
- C65** S. 68 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
 S. 68 applied by [Finance Act 1981 \(c. 35\)](#), s.134, Sch.17 para.18 (special tax on banking deposits).
- C66** S. 68 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

Supplemental

[^{F47}69 Recovery of penalty ^{F46}... or interest

- (1) This section applies to—
- (a) penalties imposed under Part 2, 5A or 10 of this Act or Schedule 18 to the Finance Act 1998;
 - [^{F48}(b) penalties imposed under any paragraph of Schedule 56 to the Finance Act 2009 in respect of an amount falling within any of the following items of the Table in paragraph 1 of that Schedule—
 - (i) item 1, 12, 18 or 19, or
 - (ii) insofar as the tax falls within item 1, item 17, 23 or 24;]
 - (c) interest charged under any provision of this Act (or recoverable as if it were interest so charged)[^{F49}; and
 - (d) interest charged under section 101 of the Finance Act 2009].
- (2) An amount by way of penalty ^{F50}... or interest to which this section applies shall be treated for the purposes of the following provisions as if it were an amount of tax.

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- (3) Those provisions are—
- (a) sections 61, 63 and 65 to 68 of this Act;
 - (b) section 35(2)(g)(i) of the Crown Proceedings Act 1947 (rules of court: restriction of set-off or counterclaim where proceedings, or set-off or counterclaim, relate to tax) and any rules of court imposing any such restriction;
 - (c) section 35(2)(b) of that Act as set out in section 50 of that Act (which imposes corresponding restrictions in Scotland).]

Textual Amendments

- F46** Word in s. 69 heading omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(c)** (with arts. 20, 22)
- F47** S. 69 substituted (11.5.2001) by [Finance Act 2001 \(c. 9\)](#), **s. 89(2)** (with s. 89(2))
- F48** S. 69(1)(b) substituted (1.4.2011) by [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(a)** (with arts. 20, 22)
- F49** S. 69(1)(d) and preceding word inserted (31.10.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\)](#), arts. 1(2), **7**
- F50** Word in s. 69(2) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(b)** (with arts. 20, 22)

Modifications etc. (not altering text)

- C67** S. 69 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C68** S. 69 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C69** S. 69 modified by [Finance Act 1989 \(c. 26\)](#), **s. 157(5)**
- C70** S. 69 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C71** S. 69 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **69** (with reg. 1(4)(6))
- C72** S. 69 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **64**
- C73** S. 69 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **86**

70 Evidence.

^{F51}(1)

^{F52}(2)

[^{F53}(3) [^{F54}A certificate of the inspector or any other officer of the Board that it has been determined that tax carries interest under section 88 of this Act, together with a certificate of the collector that payment of the 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, shall be sufficient evidence—

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- (a) that interest is chargeable on the tax from the date when for the purposes of section 88 of this Act the tax ought to have been paid, and
 - (b) that the sum mentioned in the certificate is unpaid and is due to the Crown;
- and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.]]
- (4) A written statement as to the wages, salaries, fees, and other [F55 earnings or amounts treated as earnings] paid for any period to the person against whom proceedings are brought under section 65, 66 or 67 of this Act, purporting to be signed by his employer for that period or by any responsible person in the employment of the employer, shall in such proceedings be prima facie evidence that the wages, salaries, fees and other [F55 earnings or amounts treated as earnings] therein stated to have been paid to the person charged have in fact been so paid.

F56 (5)

[F57 (5) In subsection (4) “earnings or amounts treated as earnings” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of ITEPA 2003).]

Textual Amendments

F51 S. 70(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F52 S. 70(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F53 [Finance Act 1989 \(c. 26\)](#), [s. 160\(3\)](#).

F54 S. 70(3) ceases to have effect (with effect in accordance with s. 199(2)(3) of the amending Act) by virtue of [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 21\(2\)](#); S.I. 1998/3173, [art. 2](#)

F55 Words in s. 70(4) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(3\)](#) (with [Sch. 7](#))

F56 S. 70(5) repealed by [Finance Act 1989 \(c. 26\)](#), s. 187, Sch. 17 Part VIII

F57 S. 70(5) inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(4\)](#) (with [Sch. 7](#))

Modifications etc. (not altering text)

C74 S. 70 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
 S. 70 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

[F58 **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); F59 ...
 - (b) section 283 of the 1992 Act (repayment supplements)[F60]; and

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(c) section 102 of the Finance Act 2009 (repayment interest)].

[This section is subject to regulations under section 95(1) of the Finance Act 2007^{F61}(3) (payment by cheque).]

Textual Amendments

- F58** S. 70A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 22(2) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 22\(1\)](#); S.I. 1998/3173, art. 2
- F59** Word in s. 70A(2) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\)](#), [Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), [4\(b\)\(i\)](#)
- F60** S. 70A(2)(c) and preceding word inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\)](#), [Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), [4\(b\)\(ii\)](#)
- F61** S. 70A(3) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 95\(7\)](#)
-

Modifications etc. (not altering text)

- C75** S. 70A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)

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Changes and effects yet to be applied to :

- Pt. 6 modified by [2009 c. 8 s. 22\(9\)](#) (This amendment not applied to legislation.gov.uk. The amending provision was repealed (16.2.2011) without ever being in force by [2010 c. 36, ss. 2\(1\), 4\(2\)](#))
- Pt. 6 modified by [S.I. 2004/1450 reg. 22\(4\)](#)
- Pt. 6 modified by [S.I. 2009/2997 reg. 20\(5\)](#)
- Pt. 6 power to modify conferred by [2009 c. 8 s. 12\(2\)13\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision was repealed (16.2.2011) without ever being in force by [2010 c. 36, ss. 2\(1\), 4\(2\)](#))

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)