



Taxes Management Act 1970

1970 CHAPTER 9

[^{F1}PART VA

PAYMENT OF TAX

[^{F1}Income tax and capital gains tax]]

[^{F1}59B Payment of income tax and capital gains tax]^{F2}: assessments other than simple assessments].

- (1) Subject to subsection (2) below, the difference between—
- (a) the amount of income tax and capital gains tax contained in a person's self-assessment under section 9 of this Act for any year of assessment, and
 - (b) the aggregate of any payments on account made by him in respect of that year (whether under section 59A [^{F3}of this Act or under Schedule 2 to the Finance Act 2019] or otherwise) and any income tax which in respect of that year has been deducted at source,

shall be payable by him or (as the case may be) repayable to him as mentioned in subsection (3) or (4) below [^{F4}but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section ^{F5}... 246D(1) ^{F5}... [^{F6}of the principal Act]^{F7}, section 626 of ITEPA 2003 or section 399(2) ^{F8}... or 530(1) of ITTOIA 2005]]].

- (2) The following, namely—
- (a) any amount which, in the year of assessment, is deducted at source under [^{F9}PAYE regulations] in respect of a previous year, and
 - (b) any amount which, in respect of the year of assessment, is to be deducted at source under [^{F10}PAYE regulations] in a subsequent year, ^{F11}...

shall be respectively deducted from and added to the aggregate mentioned in subsection (1)(b) above.

^{F12}(2A)

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- (3) In a case where the person—
- (a) gave the notice required by section 7 of this Act within six months from the end of the year of assessment, but
 - (b) was not given notice under section 8 or 8A of this Act until after the 31st October next following that year,
- the difference shall be payable or repayable at the end of the period of three months beginning with the day on which the notice under section 8 or 8A was given.
- (4) In any other case, the difference shall be payable or repayable on or before the 31st January next following the year of assessment.
- [In a case in which the notice required by section 7 was given following the receipt of ^{F13}(4ZA) a notice under section 8B, subsections (3) and (4) apply as if—
- (a) the reference to the notice required by section 7 were a reference to the original notice required by that section, and
 - (b) the references to notice under section 8 or 8A were references to the original notice under that section.
- (4ZB) In subsection (4ZA) the references to original notices are to notices given before the notice under section 8B.]
- [Where in the case of a repayment the return on the basis of which the person's self-^{F14}(4A) assessment was made under section 9 of this Act is enquired into by an officer of the Board—
- (a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section [^{F15}28A(1B)] of this Act, [^{F16}the enquiry is] completed; but
 - (b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.]
- [^{F17}(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—
- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
 - (b) section [^{F18}12ABZB(8),] 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner's return to give effect to amendment or correction of partnership return),
- is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.]
- [Where a determination under section 28C of this Act which has effect as a person's ^{F19}(5A) self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.]
- (6) Any amount of income tax or capital gains tax which is payable by virtue of an assessment made [^{F20}otherwise than under section 9[^{F21}, 28H or 28I] of this Act shall, unless otherwise provided,] be payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.
- (7) In this section any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.

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[^{F22}But such a reference does not include income tax repaid on a claim for repayment of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which section 532, 533, 536 or 537 of that Act (certain sources of income exempt from income tax) applies.]

[[^{F24}PAYE regulations] may provide that, for the purpose of determining the amount of ^{F23}(8) the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [^{F25}PAYE regulations].]

Textual Amendments

- F1** S. 59B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 193](#) (with [s. 198\(3\)](#)); [S.I. 1998/3173](#), art. 2
- F2** Words in s. 59B heading inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 7\(2\)](#)
- F3** Words in s. 59B(1)(b) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(12\)\(a\)](#)
- F4** Words in s. 59B(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 122\(2\)](#)
- F5** Words in s. 59B(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 377\(2\)\(a\)](#), [Sch. 3](#) (with [Sch. 2](#))
- F6** Words in s. 59B(1) 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. 131\(2\)](#) (with [Sch. 7](#))
- F7** Words in s. 59B(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 377\(2\)\(b\)](#) (with [Sch. 2](#))
- F8** Words in s. 59B(1) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(9\)\(a\)](#)
- F9** Words in s. 59B(2)(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. 131\(3\)](#) (with [Sch. 7](#))
- F10** Words in s. 59B(2) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 145\(7\)\(b\)](#)
- F11** Words in s. 59B(2)(b) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(9\)\(b\)](#)
- F12** S. 59B(2A) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(12\)\(b\)](#)
- F13** S. 59B(4ZA)(4ZB) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 5](#)
- F14** S. 59B(4A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 127](#)
- F15** Word in s. 59B(4A)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 20](#)
- F16** Words in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 14\(2\)\(b\)](#)
- F17** S. 59B(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 14\(3\)](#)
- F18** Word in s. 59B(5)(b) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(9\)](#)
- F19** S. 59B(5A) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 125\(4\)](#)

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- F20** Words in s. 59B(6) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(6\)](#)
- F21** Words in s. 59B(6) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 7\(3\)](#)
- F22** Words in s. 59B(7) inserted (with effect in accordance with Sch. 15 para. 17(3) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 9](#)
- F23** S. 59B(8) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 126\(2\)](#)
- F24** Words in s. 59B(8) 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. 131\(4\) \(with Sch. 7\)](#)
- F25** Words in s. 59B(8) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 145\(7\)\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 59B modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 21 para. 3\(3\)](#)
- C2** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 137\(5\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C3** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 140\(6\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C4** S. 59B 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\(1\), 45](#)
- C5** S. 59B(4A)(5)(6) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 30\(4\)](#)
- C6** S. 59B(4A)(5)(6) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 35\(4\) \(with reg. 1\(4\)\(6\)\)](#)
- C7** S. 59B(5A)(7)(8) excluded (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 30\(5\)](#)
- C8** S. 59B(5A)(7)(8) excluded (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 35\(5\) \(with reg. 1\(4\)\(6\)\)](#)

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Changes and effects yet to be applied to :

- s. 59B(1)(a) words substituted by 2017 c. 32 Sch. 14 para. 24(2)
- s. 59B(4A) words substituted by 2017 c. 32 Sch. 14 para. 24(3)
- s. 59B(5A) excluded by S.I. 2016/606 reg. 45(5)
- s. 59B(5A) words substituted by 2017 c. 32 Sch. 14 para. 24(4)
- s. 59B(6) words substituted by 2017 c. 32 Sch. 14 para. 24(5)
- s. 59B(7)(8) excluded by S.I. 2016/606 reg. 45(5)

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\(3\)](#)