



Finance Act 2008

2008 CHAPTER 9

PART 7

ADMINISTRATION

CHAPTER 5

PAYMENT AND ENFORCEMENT

Other measures

135 Interest on unpaid tax in case of disaster etc of national significance

- (1) This section applies in any case where the Commissioners agree that the payment of a relevant sum may be deferred by reason of circumstances arising as a result of a disaster or emergency specified in an order under this section (an “agreement for deferred payment”).
- (2) In subsection (1) “relevant sum” means a sum to meet any liability to the Commissioners arising under or by virtue of an enactment or a contract settlement.
- (3) No interest on the amount deferred is chargeable in respect of the relief period and no liability to a surcharge on the deferred amount arises during that period.
- (4) The relief period is the period—
 - (a) beginning with a date specified in the order or, if the Commissioners so direct, a later date from which the agreement for deferred payment has effect, and
 - (b) ending with the date on which the agreement for deferred payment ceases to have effect or, if earlier, the date on which the order is revoked.
- (5) The agreement for deferred payment ceases to have effect at the end of the period of deferment specified in the agreement or, if the Commissioners agree to extend (or further extend) that period by reason of circumstances arising as a result of the disaster or emergency, with the end of that extended (or further extended) period.

Status: This is the original version (as it was originally enacted).

- (6) If the agreement for deferred payment is an agreement for payment by instalments, the period of deferment in relation to each instalment ends with the date on or before which that instalment is to be paid; but if an instalment is not paid by the agreed date and the Commissioners do not agree to extend the period of deferment, the whole of the agreement for deferred payment is to be treated as ceasing to have effect on that date.
- (7) This section applies whether the agreement for deferred payment was made—
- (a) before or after the amount to which it relates becomes due and payable, or
 - (b) before or after the making of the order concerned.
- (8) If in any case the Commissioners are satisfied that, although no agreement for deferred payment was made, one could have been made, this section applies as if one had been made; and the terms of the notional agreement for deferred payment are to be assumed to be such as the Commissioners are satisfied would have been agreed in the circumstances.
- (9) An order under this section may be made only in relation to a disaster or emergency which the Treasury consider to be of national significance.
- (10) Such an order—
- (a) may specify a disaster or emergency which has begun (or both begun and ended) before it is made (including one which has begun, or both begun and ended, before the passing of this Act), and
 - (b) may specify a date before the date on which it is made (including a date before the passing of this Act).
- (11) The power to make an order under this section is exercisable by the Treasury by statutory instrument.
- (12) A statutory instrument containing such an order is subject to annulment in pursuance of a resolution of the House of Commons.
- (13) In FA 2001, omit section 107 (interest on unpaid tax etc: foot and mouth disease); but the repeal of that section does not affect any agreement for deferred payment made before this Act is passed.

136 Fee for payment

- (1) The Commissioners may by regulations provide that, where a person makes a payment to the Commissioners or a person authorised by the Commissioners using a method of payment specified in the regulations, the person must also pay a fee specified in, or determined in accordance with, the regulations.
- (2) A method of payment may only be specified in regulations made under this section if the Commissioners expect that they, or the person authorised by them, will be required to pay a fee or charge (however described) in connection with amounts paid using that method of payment.
- (3) Regulations under this section—
- (a) may make provision about the time and manner in which the fee must or may be paid,
 - (b) may make provision generally or only for specified purposes, and
 - (c) may make different provision for different purposes.

- (4) Regulations under this section are to be made by statutory instrument.
- (5) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.

137 County court proceedings

- (1) In section 25 of CRCA 2005 (conduct of civil proceedings)—
 - (a) after subsection (1) insert—

“(1A) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct county court proceedings for the recovery of an amount payable to the Commissioners under or by virtue of an enactment or under a contract settlement.”, and
 - (b) after subsection (5) insert—

“(6) In this section “contract settlement” means an agreement made in connection with any person’s liability to make a payment to the Commissioners under or by virtue of an enactment.”
- (2) In section 66 of TMA 1970 (county court proceedings)—
 - (a) in subsection (1), omit “commenced in the name of a collector”, and
 - (b) omit subsection (2).
- (3) Accordingly, in FA 1984, omit section 57(2).
- (4) In section 244 of IHTA 1984 (right to address court), omit “county court or”.
- (5) In paragraph 3 of Schedule 4 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (recovery of contributions where income tax recovery provisions not applicable)—
 - (a) in sub-paragraph (1), omit “commenced in the name of an authorised officer”, and
 - (b) omit sub-paragraph (2).
- (6) In paragraph 5 of Schedule 12 to FA 2003 (stamp duty land tax)—
 - (a) in sub-paragraph (1), omit “brought in the name of the collector”, and
 - (b) omit sub-paragraph (2).
- (7) Nothing in subsections (2) to (6) affects proceedings commenced or brought in the name of a collector or authorised officer before this Act is passed.

138 Certificates of debt

- (1) In CRCA 2005, after section 25 insert—

“25A Certificates of debt

- (1) A certificate of an officer of Revenue and Customs that, to the best of that officer’s knowledge and belief, a relevant sum has not been paid is sufficient evidence that the sum mentioned in the certificate is unpaid.

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

- (2) In subsection (1) “relevant sum” means a sum payable to the Commissioners under or by virtue of an enactment or under a contract settlement (within the meaning of section 25).
 - (3) Any document purporting to be such a certificate shall be treated as if it were such a certificate until the contrary is proved.
 - (4) Subsection (1) has effect subject to any provision treating the certificate as conclusive evidence.”
- (2) Schedule 44 contains provisions consequential on this section.