



Finance Act 1907

1907 CHAPTER 13

PART V

INCOME TAX

23 Extension of time for certain proceedings

- (1) Notwithstanding, anything in. an Acte concerninge Informers, being chapter five of the Acts of the thirty-first year of the reign of Queen Elizabeth, or in subsection (4) of section twenty-one of the Taxes Management Act, 1880, or in subsection (2) of section twenty-two of the Inland Revenue Regulation Act, 1890, or in any other enactment, proceedings for the recovery of any fine or penalty incurred under, the Income Tax Acts may be commenced within three years next after the fine or penalty is incurred.
- (2) The time during which an assessment may be amended or. an additional first assessment made under section fifty-two of the Taxes Management Act, 1880 (which relates to the amendment of assessments), or during which an assessment may be made on the estate, of a deceased person under section twenty-four of the Customs and Inland Revenue Act, 1890 (which relates to the power to make such assessments), shall be any time within the year of assessment or within three years after the expiration, thereof, and the, time during which in. cases of omission to charge any person a charge may be made and allowed or signed under section sixty-three of the Taxes Management Act, 1880 (which relates to the powers of surveyors to make such charges), shall be a period of three years after the expiration of the year for which the person ought to have been charged.
- (3) Nothing in this section shall affect proceedings for the recovery of fines or penalties incurred before the commencement of this Act, or extend the time during which any assessment may be made or amended, or a charge may be made on any person in respect of income tax charged under any Act passed before the commencement of this Act.