

## SCHEDULES

### FIRST SCHEDULE

Section 3.

#### APPLICATION OF PART IX OF ACT OF 1952 TO SPIRITS CONSIGNMENT NOTES

- 1 (1) Section two hundred and forty-one (general provisions as to permits and certificates) shall be amended as follows.
  - (2) After subsection (1) there shall be inserted the following subsection:—
    - “(1A) As respects goods in the case of which a requirement is imposed by the customs or excise Acts that a spirits consignment note shall be sent in connection with their removal, the Commissioners may make regulations requiring the keeping and production of such notes and copies thereof, and of stock books.”
  - (3) In the proviso to subsection (2) (penalty not to be incurred for failure to deliver up permit where lost or destroyed more than three months after issue) after the words " deliver up a permit" there shall be inserted the words " or keep or produce a spirits consignment note or copy of such a note ", after the words " the permit" there shall be inserted the words " or note ", and for the words " more than three months after the date of its issue " there shall be substituted the words " by accident ".
- 2 In section two hundred and forty-two (offences in connection with permits and certificates) in subsection (1) after the words " for the removal of any goods " there shall be inserted the words " or a spirits consignment note is required in connection with the removal of any goods " , after paragraph (a) there shall be inserted—
  - “(aa) sends out, or causes to be sent out, any such goods without the proper spirits consignment note being duly sent, or ", in paragraphs (c) to (e) after the word " permit" there shall be inserted the words " or spirits consignment note " , and in paragraph (e) after the word " with " there shall be inserted the words " or in connection with " .”.
- 3 In section two hundred and forty-three, in subsection (1), after the word " permit" in each place where it occurs there shall be inserted the words " or spirits consignment note " .

## SECOND SCHEDULE

Section 9.

### SUPPLEMENTARY PROVISIONS AS TO MARKING OF HEAVY OILS

#### PART I

##### REGULATIONS

The purposes for which regulations may be made by virtue of subsection (3) of section nine of this Act are the following:—

- (a) specifying the substances which are to be prescribed markers for the purposes of that section ;
- (b) providing that the presence of a marker shall be disregarded if the proportion in which it is present is less than that prescribed for the purposes of this paragraph ;
- (c) requiring as a condition of allowing rebate on any heavy oils, subject to any exceptions provided by or under the regulations, that there shall have been added to those oils, at such time, in such manner and in such proportions as may be prescribed, one or more prescribed markers, with a prescribed colouring substance (not being a prescribed marker), and that a declaration to that effect is furnished ;
- (d) prohibiting the addition to any heavy oils of any prescribed marker or prescribed colouring substance except in such circumstances as may be prescribed ;
- (e) prohibiting the removal from any heavy oils of any prescribed marker or prescribed colouring substance;
- (f) prohibiting the addition to heavy oils of any substance, not being a prescribed marker, which is calculated to impede the identification of a prescribed marker;
- (g) regulating the storage or movement of prescribed markers and of heavy oils in respect of which rebate has been allowed;
- (h) requiring any person who adds a prescribed marker to any heavy oils to keep in such manner and to preserve for such period as may be prescribed by the regulations such accounts and records in connection with his use of that marker as may be so prescribed, and requiring the production of the accounts and records;
- (i) authorising the entry and inspection of premises, other than private dwelling houses, and authorising, or requiring the giving of facilities for, the inspection of heavy oils found on any premises entered or of oils forming part of the fuel supply of any vehicle and the taking of samples of any oils inspected;
- (j) requiring, either generally or as respects any prescribed description of vehicle, that a vehicle constructed or adapted for use on roads and for which heavy oils can be used as fuel shall display the prescribed mark in the prescribed manner, and that the mark shall be kept unobscured and in such a state as to be easily distinguishable ;
- (k) requiring the production of books or documents relating to the sale, purchase, or disposal of heavy oils ;
- (l) requiring, in such circumstances or subject to such exceptions as may be prescribed, that any drum, storage tank, delivery pump or other container or outlet which contains any heavy oils in which a prescribed marker is present shall be marked in the prescribed manner to indicate that the oils are not to be used as road fuel;
- (m) requiring any person who sells any heavy oils in which a prescribed marker is present to deliver to the buyer a document containing a statement in the prescribed form to the effect that the oils are not to be used as road fuel ;

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- (n) prohibiting the sale for use as fuel for any vehicle, being a vehicle to which section two hundred of the Act of 1952 applies, of any heavy oils the colour of which would prevent any prescribed colouring substance from being readily visible if present therein ;
- (o) prohibiting the importation of heavy oils in which any prescribed marker, or any other substance which is calculated to impede the identification of a prescribed marker, is present;
- (p) prohibiting persons, in such circumstances as may be specified in the regulations, from selling heavy oils in respect of which rebate has been allowed and not repaid, except under and in accordance with licences granted by the Commissioners.

In this Part of this Schedule "prescribed" means prescribed by such regulations as aforesaid; and references in this Part of this Schedule to the use of oils as fuel for a vehicle shall be construed in accordance with subsection (1) of section seven of the Finance Act, 1959.

## PART II

### SAMPLING

- 1 The person taking a sample—
  - (a) if he takes it from a motor vehicle, shall if practicable do so in the presence of the owner or person for the time being in charge of the vehicle ;
  - (b) if he takes the sample on any premises but not from a motor vehicle, shall if practicable take it in the presence of the occupier or person for the time being in charge of those premises.
- 2 (1) The result of an analysis of a sample shall not be admissible on behalf of the prosecution in any proceedings in respect of an offence under section two hundred or two hundred and eight of the Act of 1952 (which respectively impose restrictions on the use and mixing of heavy oils in respect of which rebate has been allowed and not repaid) or under any regulations made under section one hundred and ninety-eight of that Act unless the analysis was made by an authorised analyst and the requirements of the foregoing paragraph (where applicable) and of the following provisions of this paragraph have been complied with.
  - (2) The person taking a sample must at the time have divided it into three parts (including the part to be analysed), marked and sealed or fastened up each part, and—
    - (a) delivered one part to the owner or person in charge of the vehicle or, as the case may be, the occupier or person in charge of the premises, if he requires it; and
    - (b) retained one part for future comparison.
  - (3) Where it was not practicable to comply with the relevant requirements of paragraph 1 of this Schedule, the person taking the sample must have served notice on the owner or person in charge of the vehicle or, as the case may be, the occupier of the premises informing him that the sample has been taken and that one part of it is available for delivery to him, if he requires it, at such time and place as may be specified in the notice.
- 3 In any such proceedings as are mentioned in sub-paragraph (1) of the foregoing paragraph a certificate purporting to be signed by an authorised analyst and certifying the presence of any substance in any such sample of heavy oils as may be specified in the certificate shall be evidence, and in Scotland sufficient evidence, of the facts therein stated:

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Provided that (without prejudice to the admissibility of the evidence of the analyst, which shall be sufficient in Scotland as well as in England) such a certificate shall not be admissible as evidence—

- (a) unless a copy thereof has, not less than seven days before the hearing, been served on the person charged with the offence; or
- (b) if that person, not less than three days before the hearing or within such further time as the court may in special circumstances allow, serves notice on the prosecutor requiring the attendance at the hearing of the person by whom the analysis was made.

- 4 (1) Any notice required or authorised to be given under this Schedule shall be in writing.
- (2) Any such notice shall be deemed, unless the contrary is shown, to have been received by a person if it is shown to have been left for him at his last-known residence or place of business in the United Kingdom.
- (3) Any such notice may be given by post, and the letter containing the notice may be sent to the last-known residence or place of business in the United Kingdom of the person to whom it is directed.
- (4) Any such notice given to the secretary or clerk of a company or body of persons (incorporated or unincorporated) on behalf of the company or body shall be deemed to have been given to the company or body ; and for the purpose of the foregoing provisions of this paragraph any such company or body of persons having an office in the United Kingdom shall be treated as resident at that office or, if it has more than one, at the registered or principal office.
- (5) Where any such notice is to be given to any person as the occupier of any land, and it is not practicable after reasonable inquiry to ascertain—
- (a) what is the name of any person being the occupier thereof, or
  - (b) whether or not there is a person being the occupier thereof,
- the notice may be addressed to the person concerned by any sufficient description of the capacity in which it is given to him.
- (6) In any case to which the foregoing sub-paragraph applies, and in any other case where it is not practicable after reasonable inquiry to ascertain an address in the United Kingdom for the service of a notice to be given to a person as being the occupier of any land, the notice shall be deemed to have been received by the person concerned on being left for him on the land, either in the hands of a responsible person or conspicuously affixed to some building or object on the land.
- (7) The foregoing provisions of this paragraph (other than sub-paragraph (1)) shall not affect the validity of any notice duly given otherwise than in accordance with those provisions.

- 5 In this Part of this Schedule the expression " authorised analyst" means the Government Chemist or a person acting under his direction, the Government Chemist for Northern Ireland or a person acting under his direction, any chemist authorised by the Treasury to make analyses for the purposes of this Schedule, or any other person appointed under section eighty-nine of the Food and Drugs Act, 1955, section twenty-seven of the Food and Drugs (Scotland) Act, 1956, or section thirty-one of the Food and Drugs Act (Northern Ireland), 1958, as a public analyst or deputy public analyst.

- 6 References in this Part of this Schedule to the taking of a sample or to a sample shall be construed respectively as references to the taking of a sample in pursuance of regulations made by virtue of section nine of this Act and to a sample so taken.

THIRD SCHEDULE

Section 19.

RELIEF FOR NATIONAL INSURANCE CONTRIBUTIONS

PART I

DESCRIPTIONS OF CONTRIBUTORS AND AMOUNTS FOR RELIEF

<i>Description of contributor</i>	<i>Amount for relief</i> £
1. Employed persons over the age of eighteen	15
2. Employed persons under the age of eighteen—	
(a) boys	8
(b) girls	6
3. Self-employed persons over the age of eighteen—	
(a) men	20
(b) women	16
4. Self-employed persons under the age of eighteen—	
(a) boys	12
(b) girls	9
5. Non-employed persons over the age of eighteen—	
(a) men	19
(b) women	15
6. Non-employed persons under the age of eighteen—	
(a) boys	11
(b) girls	9

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## PART II

### APPLICATION OF PART I TO SPECIAL CASES

- 1 The amounts specified in the second column of Part I of this Schedule relate to a claim for a single description for a whole year of assessment, and shall be reduced proportionately where the claimant proves that he is a contributor of any particular description for part only of a year.
- 2 In relation to a contributor being a married woman or widow who as such is by virtue of regulations under the National Insurance Act not required to pay contributions under subsection (2) of section two of that Act, paragraph 1 of Part I of this Schedule shall have effect with the substitution of £5 for £15 in the second column and paragraph 2 thereof shall have effect with the substitution of £5 for £6.

## FOURTH SCHEDULE

Section 38.

### RELIEFS IN RESPECT OF TAX UNDER SECTION THIRTY-SEVEN

#### *Preliminary*

- 1 Relief shall be allowed in accordance with the following provisions of this Schedule in respect of tax chargeable by virtue of section thirty-seven of this Act, where a claim is duly made in accordance with subsection (4) of section thirty-eight of this Act.
- 2 A person shall not be entitled to relief under this Schedule in so far as such relief, together with any relief allowed under Part VIII of the Act of 1952, would reduce the amount of income on which he is chargeable at the standard rate below the amount tax on which he is entitled to charge against any other person, or to deduct, retain or satisfy out of any payment which he is liable to make to any other person.

#### *Relief by reduction of sums chargeable*

- 3 In computing the charge to tax in respect of a payment chargeable to tax under section thirty-seven of this Act, not being a payment of compensation for loss of office, there shall be deducted from the payment a sum equal to the amount (if any) by which the standard capital superannuation benefit for the office or employment in respect of which the payment is made exceeds five thousand pounds.
- 4 In this Schedule " the standard capital superannuation benefit", in relation to an office or employment, means a sum arrived at as follows, that is to say—
- (a) there shall be ascertained the average for one year of the holder's emoluments of the office or employment for the last three years of his service before the relevant date (or for the whole period of his service if less than three years);
  - (b) one-twentieth of the amount ascertained at (a) shall be multiplied for the whole number of complete years of the service of the holder in the office or employment; and
  - (c) there shall be deducted from the product at (b) a sum equal to the amount, or, as the case may be, to the value at the relevant date, of any lump sum (not chargeable to tax) received or receivable by the holder in respect of

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the office or employment in pursuance of any such scheme or fund as is referred to in paragraph (d) of subsection (1) of section thirty-eight of this Act:

Provided that no account shall be taken for the purposes of this paragraph of the service of any person as an officer or employee of a body corporate at any time while he was a controlling director (as defined by section three hundred and ninety of the Act of 1952) of that body.

5 Where tax is chargeable under section thirty-seven of this Act in respect of two or more payments to which paragraph 3 of this Schedule applies, being payments made to or in respect of the same person in respect of the same office or employment or in respect of different offices or employments held under the same employer or under associated employers, then—

- (a) the said paragraph 3 shall apply as if those payments were a single payment of an amount equal to their aggregate amount and, where they are made in respect of different offices or employments, as if the standard capital superannuation benefit were an amount equal to the sum of the standard capital superannuation benefits for those offices or employments ;
- (b) where the payments are treated as income of different years of assessment, the relief to be granted under that paragraph in respect of a payment chargeable for any year of assessment shall be the amount by which the relief computed in accordance with the foregoing provision in respect of that payment and any payments chargeable for previous years of assessment exceeds the relief in respect of the last-mentioned payments ;

and where the standard capital superannuation benefit for an office or employment in respect of which two or more of the payments are made is not the same in relation to each of those payments, it shall be treated for the purposes of this paragraph as equal to the higher or highest of those benefits.

6 In computing the charge to tax in respect of a payment chargeable to tax under section thirty-seven of this Act, being a payment made in respect of an office or employment in which the service of the holder includes foreign service and not being a payment of compensation for loss of office, there shall be deducted from the payment (in addition to any deduction allowed under the foregoing provisions of this Schedule) a sum which bears to the amount which would be chargeable to tax apart from this paragraph the same proportion as the length of the foreign service bears to the length of the service before the relevant date.

*Relief by reduction of tax*

7 In the case of any payment in respect of which tax is chargeable under section thirty-seven of this Act, the following relief shall be allowed by way of deduction from the tax chargeable by virtue of that section, that is to say, there shall be ascertained—

- (a) the amount of tax which would be chargeable apart from this paragraph in respect of the income of the holder or past holder of the office or employment for the year of assessment of which the payment is treated as income ;
- (b) the amount of tax which would be so chargeable if the payment had not been made;
- (c) the difference between the respective amounts of tax which would be so chargeable on the assumptions—

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(i) that the appropriate fraction only of the payment (after deducting any relief applicable thereto under the foregoing provisions of this Schedule) had been made ; and

(ii) that no part of the payment had been made ;

and disregarding, in each case, any other emoluments of the office or employment;

and the amount to be deducted shall be the difference between the amount ascertained at (a) and the sum of the amount ascertained at (b) and the appropriate multiple of the difference ascertained at (c).

8 Where the income of the holder or past holder of the office or employment for the year of assessment of which the payment is treated as income includes income, tax on which he is entitled to charge against any other person, or to deduct, retain or satisfy out of any payment which he is liable to make to any other person, the amounts referred to in sub-paragraphs (a) to (c) of paragraph 7 of this Schedule shall be calculated as if that tax were not chargeable in respect of that income.

9 In this Schedule " the appropriate fraction" and " the appropriate multiple ", in relation to any payment, mean respectively—

(a) where the payment is not a payment of compensation for loss of office, one-sixth and six ;

(b) where the payment is a payment of compensation for loss of office, one divided by the relevant number of years of unexpired service, and that number of years ;

and for the purposes of this paragraph " the relevant number of years of unexpired service" means the number of complete years taken into account in calculating the amount of the payment, being years for which the holder of the office or employment would have been entitled (otherwise than by virtue of arrangements made in contemplation of his retirement or removal or of any relevant change in the functions or emoluments of the office or employment) to retain the office or employment or its full emoluments, and where the period taken into account as aforesaid is less than one complete year or exceeds an exact number of years, it shall be treated for the purposes of this paragraph as one complete year or as the next higher number of complete years, as the case may be.

10 Where tax is chargeable under section thirty-seven of this Act in respect of two or more payments to or in respect of the same person in respect of the same office or employment and is so chargeable for the same year of assessment, those payments shall be treated for the purposes of paragraph 7 of this Schedule as a single payment of an amount equal to their aggregate amount:

Provided that where the appropriate fraction and appropriate multiple are not the same for each of the payments, the calculations of relief under the said paragraph 7 shall be made separately in relation to each payment or payments having a different appropriate fraction and multiple, and in any such calculation—

(a) any payment for which the appropriate multiple is lower shall be left out of account for all the purposes of the said paragraph 7; and

(b) in ascertaining the difference at (c) of that paragraph it shall be assumed that the appropriate fraction only of any payment for which the appropriate multiple is higher had been made ;

and the relief to be allowed shall be the sum of the reliefs so calculated in respect of the payments respectively.



- 11 Where tax is chargeable under section thirty-seven of this Act in respect of two or more payments to or in respect of the same person in respect of different offices or employments, and is so chargeable for the same year of assessment, paragraphs 7 to 10 of this Schedule shall apply as if those payments were made in respect of the same office or employment and as if any emoluments of any of those offices or employments were emoluments of the same office or employment.

*Supplemental*

- 12 Any reference in the foregoing provisions of this Schedule to a payment in respect of which tax is chargeable under section thirty-seven of this Act is a reference to so much of that payment as is chargeable to tax after deduction of the relief applicable thereto under subsection (3) of section thirty-eight of this Act.

- 13 In this Schedule " payment of compensation for loss of office " means a payment made—

- (a) in pursuance of an order of a court in proceedings for wrongful dismissal or otherwise for breach of a contract of employment, or by way of settlement of such proceedings or of a claim in respect of which such proceedings could have been brought; or
- (b) by way of compensation for the extinguishment of any right the infringement of which would be actionable in such proceedings ;

and any question whether, and to what extent, a payment is or is not a payment of compensation for loss of office shall be determined according to all the circumstances and not (or not exclusively) by reference to the terms on which it is expressed to be made.

- 14 Any reference in this Schedule to the emoluments of an office or employment is a reference to those emoluments exclusive of any payment chargeable to tax under section thirty-seven of this Act; and in calculating for any purpose of this Schedule the amount of such emoluments—

- (a) there shall be included any balancing charge to which the holder of the office or employment is liable under section two hundred and ninety-two of the Act of 1952 ;
- (b) there shall be deducted any allowances under Chapter II of Part X of that Act, and any allowances for expenses under paragraph 7 of the Ninth Schedule to that Act, to which he is entitled ;

and any such charges or allowances as aforesaid for a year of assessment shall, for the purpose of ascertaining the amount of the emoluments for any year of service, be treated as accruing from day to day, and shall be apportioned in respect of time accordingly.

- 15 In this Schedule " the relevant date " means, in relation to a payment not being a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which it is made and, in relation to a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which those payments would have been made.

- 16 In this Schedule " foreign service ", in relation to an office or employment, means service such that tax was not chargeable in respect of the emoluments of the office or employment—

- (a) in the case of the year 1956-57 or any subsequent year, under Case I of Schedule E ;

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- (b) in the case of any preceding year of assessment, under Schedule E.
- 17 Any reference in this Schedule to the amount of tax to which a person is or would be chargeable is a reference to the amount of tax to which he is or would be chargeable either by assessment or by deduction.

## FIFTH SCHEDULE

Section 42.

### AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND WITH RESPECT TO CERTAIN EXEMPTIONS FROM TAX

The Government of the United Kingdom and the Government of the Republic of Ireland,

Considering the Agreement of the 14th April, 1926, between the British Government and the Government of the Irish Free State in pursuance of which exemptions from tax are conferred on persons resident in one only of the countries from tax under the law of the other,

Considering that legislation may be enacted in either country to maintain the proper incidence of liability to income tax and to prevent the obtaining of undue tax advantages,

Considering that such legislation may be insufficiently effective unless, as well as applying to persons resident in the country where it is enacted, it applies also to persons not so resident but resident in the other of the two countries and accordingly affects exemptions from tax conferred in pursuance of the said Agreement of 1926,

Recognising that the legislation which was the subject of the Agreement of the 4th April, 1959, made between the two Governments affected the said exemptions in particular ways, and desiring to supplement that Agreement by a more general Agreement,

Desiring to declare that save as provided by this Agreement the continuance in force of the said Agreement of 1926 shall not be affected by the enactment of such legislation,

Have agreed as follows :—

#### *Article 1*

Legislation enacted in either country at any time after the date of this Agreement and affecting in any way exemptions from income tax of that country of persons resident in that country shall, except as otherwise provided by the legislation and subject to the next following Article of this Agreement, have the like effect on exemptions from that tax which persons enjoy as not resident in that country but resident in the other of the two countries, and the enactment of such legislation shall not affect the continuance in force of the said Agreement of 1926, as amended by Agreements of the 25th April, 1928, the 21st July, 1947, and the 4th April, 1959, and this Agreement.

#### *Article 2*

If the Government of either country represents that any provisions of legislation enacted in the other country, being provisions falling within Article 1 of this Agreement, are nevertheless not within the intention of the Agreement, the two Governments shall consult and if they agree that Article 1 ought not to apply the Government of the country in which the legislation was enacted shall take the necessary steps to secure that the said provisions shall not affect, or be deemed

to have affected, exemptions from the income tax of that country which persons enjoy as not resident therein but resident in the other country.

### Article 3

This Agreement shall become effective on the exchange of notes confirming that the necessary steps have been taken to give it the force of law in the United Kingdom and the Republic of Ireland, and thereafter shall remain effective only so long as it has the force of law in both countries.

Dated this 23rd day of June, 1960.

For the Government of the United Kingdom	For the Government of the Republic of Ireland
D. HEATHCOAT AMORY	SEAMAS O RIAIN

## SIXTH SCHEDULE

Sections 46 and 47.

### PROVISIONS REFERRED TO IN SECTIONS FORTY-SIX AND FORTY-SEVEN

The Income Tax Act, 1952	The Income Tax Act, 1952	The Income Tax Act, 1952
section 19	section 22	section 88 (2)
section 20	section 23	89 (1)
section 21	24	section H6 (2)
section 144	section 26	section 170 (2)
section 231	27	section 242 (4)
section 355 (2)	29	section 390 (5) (a)
section 356 (2)	section 31	
section 358 (4)	section 54	Schedule 8, Part III, paragraph 1
	section 81 (1)	
	section 91 (a)	
	section 91 (b)	
	section 203 (6)	Regulations under section 157 of the Income Tax Act, 1952.
	section 232	
	section 233 (1)	
	section 234 (1)	
	section 237 (1)	Regulations under section 34 of the Finance Act, 1957.

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The Income Tax Act, 1952	The Income Tax Act, 1952	The Income Tax Act, 1952
	section 237 (2)	
	section 250 (1)	
	section 250 (4)	
	section 250 (5)	This Act, section 37 (7)
	section 264 (1)	
	section 390 (5) (b)	
	section 402	
	section 410 (1)	
	section 414 (1)	
	section 416 (5)	
	section 422 (4)	
	Schedule 20, paragraph 9	
	This Act, section 29	

## SEVENTH SCHEDULE

Section 61.

### APPLICATION OF PART III TO THE PROFITS TAX

- 1 (1) Where a person has been required by a notice served under paragraph 1 of Part III of the Fifth Schedule to the Finance Act, 1937, to make any return or furnish any particulars and fails to comply with the notice, he shall be liable, subject to paragraph 3 of this Schedule, to a penalty not exceeding, except in the case mentioned in paragraph 2 of this Schedule, fifty pounds and, if the failure continues after it has been declared by the court or Commissioners before whom proceedings for the penalty have been commenced, to a further penalty not exceeding ten pounds for each day on which the failure so continues.
- (2) In paragraph 4 of the said Part III, for the words " any of the foregoing provisions " there shall be substituted the words " the provisions of paragraph 3 " , and the words from " and, in a case " to the end of the paragraph shall be omitted.
- 2 Where any such failure continues after the expiration of one year from the service of the notice, the first of the penalties mentioned in paragraph 1 of this Schedule shall be an amount not exceeding the aggregate of fifty pounds and the total amount of the tax with which the said person is charged, in assessments made after the expiration of one year from the service of the notice, on the profits of the trade or business in question arising during any chargeable accounting period which is or includes the period or any part of the period to which the return or the particulars ought to have related.
- 3 Except in the case mentioned in paragraph 2 of this Schedule, a person shall not be liable to any penalty incurred under paragraph 1 of this Schedule if his failure is remedied before proceedings for the recovery of the penalty are commenced.

- 4 (1) Where a person fraudulently or negligently delivers any incorrect return or particulars of a kind mentioned in paragraph 1 of Part III of the Fifth Schedule to the Finance Act, 1937, or makes any incorrect statement or declaration in connection with any application for relief, he shall be liable to a penalty not exceeding the aggregate of—
- (a) fifty pounds, and
  - (b) the amount or, in the case of fraud, twice the amount of the difference specified in paragraph 5 of this Schedule.
- (2) Where any such return, particulars, statement or declaration were delivered or made by any person neither fraudulently nor negligently and it comes to his notice that they were incorrect then, unless the error is remedied without unreasonable delay, the return, particulars, statement or declaration shall be treated for the purposes of this paragraph as having been negligently delivered or made by him.
- 5 The difference referred to in paragraph 4 of this Schedule is the difference between—
- (a) the total amount of tax chargeable in assessments for any chargeable accounting period which is or includes the period or any part of the period to which the return, particulars, statement or declaration relate; and
  - (b) the amount which would have been the amount so chargeable if the return, particulars, statement or declaration as delivered or made by him had been correct.
- 6 Any person who assists in or induces the making or delivery for any purposes of the profits tax of any return, statement, declaration or particulars which he knows to be incorrect shall be liable to a penalty not exceeding five hundred pounds.
- 7 (1) Whenever any assessment to income tax for any year of assessment has been made on any person by virtue of section fifty-one of this Act which is based wholly or partly on the profits of a trade or business carried on by him, an assessment to the profits tax may, subject to sub-paragraph (2) of this paragraph, be made on him for any chargeable accounting period ending after the beginning of the period during which those profits arose.
- (2) Without prejudice to any power exercisable under section twenty-seven of the Finance Act, 1958, an assessment under this paragraph may be made only before the expiration of two years from the final determination of the tax covered by the said assessment to income tax, and only for the purpose of making good to the Crown a loss of tax attributable to the said person's neglect.
- (3) In determining the amount of the tax to be charged for any chargeable accounting period in any assessment made under this paragraph effect shall be given, if the person to be assessed so requires, to any deduction or relief to which he would have been entitled for that period on an application made within the time allowed by the enactments relating to the profits tax.
- 8 (1) Where the amount of any penalty to which a person is liable under the enactments relating to the profits tax is determined by reference to tax charged in an assessment for any chargeable accounting period which is made not later than six years after the end of that period, proceedings for the recovery of the penalty shall not be out of time by reason that they are commenced after the time allowed by the Eighth Schedule to the Finance Act, 1943, if they are commenced within three years after the final determination of the amount of that tax.

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- (2) Where the said amount was finally determined before the sixth day of April, nineteen hundred and fifty-nine, the proceedings shall not be out of time if they are commenced before the sixth day of April, nineteen hundred and sixty-two.
- (3) In any proceedings for the recovery of a penalty which could not have been commenced but for this paragraph any tax charged in an assessment made under paragraph 7 of this Schedule shall be left out of account in determining the amount of the penalty.
- 9 (1) Except as otherwise provided in this paragraph, no proceedings shall be commenced against any person for the recovery of any fine or penalty under the enactments relating to the profits tax except by order of the Commissioners of Inland Revenue.
- (2) Any such proceedings which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act, 1947, by and in the name of the Commissioners of Inland Revenue as an authorised department for the purposes of that Act shall be instituted in the name of an officer or,
- (a) in England and Wales, in the name of the Attorney General;
  - (b) in Scotland, in the name of the Lord Advocate ; and
  - (c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.
- (3) Any such proceedings may, except as otherwise provided in the enactments relating to the profits tax, be commenced either before the General or Special Commissioners, or—
- (a) in England, Wales or Northern Ireland, in the High Court;
  - (b) in Scotland, in the Court of Session as the Court of Exchequer in Scotland ;
- and any proceedings commenced as mentioned in paragraph (a) of this sub-paragraph shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act, 1947, or, as the case may be, that Part as for the time being in force in Northern Ireland.
- (4) The surveyor may, without an order of the Commissioners of Inland Revenue, commence before the General Commissioners (or, in Northern Ireland, the Special Commissioners) proceedings for a penalty incurred under paragraph 1 of this Schedule; but in any proceedings so commenced the Commissioners shall not in any case award, in respect of the first of the penalties mentioned in that paragraph, a sum exceeding fifty pounds.
- (5) Where any proceedings under this paragraph are brought before any Commissioners, an appeal shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland, from their decision—
- (a) by any party, on a question of law ; and
  - (b) by the defendant (or, in Scotland, the defender) against the amount of any fine or penalty awarded ;
- and on any appeal under paragraph (b) of this sub-paragraph the court may either confirm the decision or reduce or increase the sum awarded.
- (6) Proceedings under this paragraph before any Commissioners shall be by way of information in writing, made to them, and upon summons issued by them to the defendant (or defender) to appear before them at a time and place stated in the summons, and they shall hear and determine each case in a summary way ; and any

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penalty awarded by them in such proceedings shall for all purposes be treated as if it were tax charged in an assessment and due and payable.

- (7) The Governor of Northern Ireland may, if he thinks fit, appoint some other person to act instead of the Attorney General for Northern Ireland in relation to any matters to which this paragraph relates, and in that case the reference in this paragraph to the Attorney General for Northern Ireland shall be construed as a reference to the person so appointed.
- 10 (1) Where an assessment to the profits tax is made for the purpose of making good to the Crown a loss of tax wholly or partly attributable to the fraud, wilful default or neglect of any person, the tax charged by the assessment, or as the case may be, such part thereof as corresponds to the part so attributable, shall carry interest at the rate of three per cent. per annum from the expiration of one year after the end of the chargeable accounting period until payment.
- (2) Tax carrying interest under this paragraph shall not carry interest under section eight of the Finance (No. 2) Act, 1947.
- (3) Subsections (4) and (6) of the said section eight (which provide for the adjustment, in certain cases, and the recovery of interest payable under that section) shall apply in relation to interest payable under this paragraph as they apply in relation to interest payable under that section.
- (4) A certificate by the General or Special Commissioners that the tax or a specified part of the tax charged by an assessment specified in the certificate carries interest under this paragraph from a date so specified shall be sufficient evidence of that fact in proceedings for the recovery of that interest.
- (5) A certificate under sub-paragraph (4) of this paragraph shall not be given except on the application of the surveyor or a person nominated for that purpose by the Commissioners of Inland Revenue, and on any such application the person charged by the assessment shall be entitled to appear and be heard.
- (6) The Commissioners of Inland Revenue may in their discretion mitigate (whether before or after judgment) any interest due under this paragraph and may stay or compound any proceedings for the recovery thereof.
- 11 For the purposes of this Schedule, any assessment which can no longer be varied by any Commissioners on appeal or by the order of any court shall be sufficient evidence that the profits in respect of which tax is charged in the assessment arose as stated therein.

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## EIGHTH SCHEDULE

Section 79.

## ENACTMENTS REPEALED

## PART I

*Enactments repealed from passing of Act*

Session and Chapter	Short title	Extent of repeal
12, 13 & 14 Geo. 6. c. 89.	The Vehicles (Excise) Act, 1949.	In section twenty-seven, in the definition of "hackney carriage", the words from "provided that" to "or more".
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act, 1952.	In section two hundred and five, subsection (2).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	In subsection (1) of section one hundred and fifty-two and in subsection (1) of section one hundred and fifty-three, the words from "and any such licence " to the end.  In section one hundred and eighty-seven, subsection (6).
4 & 5 Eliz. 2. c. 54.	The Finance Act, 1956.	In section forty-two, subsection (3).
5 & 6 Eliz. 2. c. 49.	The Finance Act, 1957.	Section twenty-one.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act, 1958.	In section six, in subsection (4), the words from " of Customs " to " Commissioners' )".
6 & 7 Eliz. 2. c. 9.	The Entertainments Duty Act, 1958.	The whole Act.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	Sections three and thirty-six.
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	Section six.  In section twenty-nine, in subsection (2), the words from the beginning to " 1959; and "  Section thirty-six.



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## PART II

### *Repeals consequential on Part III of Act*

Session and Chapter	Short title	Extent of repeal
53 & 54 Vict. c. 21.	The Inland Revenue Regulation Act, 1890.	Sections twenty-one and twenty-two and subsection (2) of section thirty-five, so far as they relate to income tax and the profits tax.
1 Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act, 1937.	In the Fifth Schedule, in paragraph 4 of Part III, the words from " and, in a case " to the end of the paragraph.
6 & 7 Geo. 6. c. 28.	The Finance Act, 1943	In the Eighth Schedule, sections one hundred and seven and one hundred and forty of the Income Tax Act, 1918, as set out with adaptations, except in their application to the excess profits tax and the excess profits levy.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act, 1952.	Section eighteen. In section nineteen, the words " true and correct". In section twenty, in subsection (1), the words " true and correct ". In section twenty-two, in paragraph (a) of subsection (1), the words " true and correct ". In section twenty-four, in subsection (1), the words " true and correct ". In section twenty-five, subsections (3) to (6). In section twenty-six, subsection (2). In section twenty-nine, in subsection (5), the words from " and paragraph 4 " to the end of the subsection. Section thirty.

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Session and Chapter	Short title	Extent of repeal
		In section thirty-one, in subsection (1), the words from " and, if a person " to " continues ".
		In section thirty-nine, subsection (3).
		In section forty-six, in subsection (2), paragraphs (b) and (c).
		Section forty-eight.
		Section forty-nine.
		In section fifty-four, subsection (3).
		Section fifty-five.
		In section eighty-one, subsection (3).
		Section ninety.
		In section ninety-one, paragraph (c).
		In section one hundred and two, subsections (3) and (4).
		In section one hundred and sixteen, in subsection (2), the words from " and if any such occupier" to the end of the subsection.
		In section one hundred and forty-four, in subsection (2), the words from "under the penalty" to the end of the subsection.
		In section one hundred and fifty-seven, subsection (5).
		In section one hundred and seventy, in subsection (3), the words from " and if " to the end of the subsection.
		In section two hundred and three, in subsection (6), the words from " and, if that person " to the end of the subsection.

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Session and Chapter	Short title	Extent of repeal
		<p>Section two hundred and thirty.</p> <p>In section two hundred and thirty-one, in subsection (4), the words from " and if any person " to the end of the subsection.</p> <p>In section two hundred and thirty-two, subsection (2).</p> <p>In section two hundred and thirty-three, subsection (4).</p> <p>In section two hundred and thirty-four, subsection (3).</p> <p>Section two hundred and thirty-five.</p> <p>In section two hundred and thirty-seven, subsection (6).</p> <p>In section two hundred and forty-two, in subsection (4), the words from " and subsections (3) to (5) " to the end of the subsection.</p> <p>In section two hundred and fifty, subsection (2), in subsection (4) the words from " and if any person" to the end of the subsection, and in subsection (5) the words from " and if" to " continues ".</p> <p>In section two hundred and sixty-four, subsection (2).</p> <p>In section three hundred and forty-one, subsection (4).</p> <p>In section three hundred and fifty-five, in subsection (1), the words " and the penalties for failure to deliver a statement of profits or gains ", and, in subsection (2), the words from " and the provisions " to the end of the subsection.</p> <p>In section three hundred and fifty-six, in paragraph (a) of subsection (1), the words "</p>

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Session and Chapter	Short title	Extent of repeal
		<p>and the penalties for failure to make a return ".</p> <p>In section three hundred and fifty-eight, in subsection (5), the words from " and the provisions " to the end of the subsection.</p> <p>In section three hundred and ninety, in subsection (5), the words following paragraph (b).</p> <p>In section four hundred and two, the words from " and if " to the end of the section.</p> <p>In section four hundred and ten, in subsection (1), the words from " and if" to the end of the subsection, and, in subsection (2), the words preceding " if any ".</p> <p>In section four hundred and fourteen, in subsection (1), the words from " and if" to the end of the subsection, and in subsection (2), the words preceding " if any ".</p> <p>In section four hundred and sixteen, in subsection (5), the words following paragraph (b).</p> <p>In section four hundred and twenty-two, in subsection (4), the words from " and if" to the end of the subsection.</p> <p>In section four hundred and forty-one, in subsection (4), the words from " and if " to the end of the subsection.</p> <p>Section four hundred and ninety-nine.</p> <p>In section five hundred, subsection (2).</p> <p>Section five hundred and two.</p>

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Session and Chapter	Short title	Extent of repeal
5 & 6 Eliz. 2. c. 49.	The Finance Act, 1957	In the Sixth Schedule, paragraph 4. In the Eighth Schedule, in Part III, paragraph 6. In the Twentieth Schedule, in paragraph 9, the words from " and the provisions " to the end of the paragraph.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958	In section thirty-four, subsection (2). Section twenty-four.

### PART III

#### *Enactments repealed from 4th August, 1960*

Session and Chapter	Short title	Extent of repeal
25 & 26 Vict. c. 22.	The Revenue Act, 1862.	Section one. Schedule (C).
39 & 40 Vict. c. 35.	The Customs Tariff Act, 1876.	Section one. In the Schedule, the entry relating to playing cards.
8 Edw. 7. c. 16.	The Finance Act, 1908.	Section four.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949.	In section eight, in subsection (2), the words from the first " every " to " manufacturer of ".
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	In section one hundred and eight, subsections (1) to (3). In section two hundred and twenty-one, in subsection (3), paragraph (a). In section two hundred and twenty-two, in paragraph (a) of subsection (1), the words " but incomplete ".
		Sections two hundred and twenty-three and two hundred and twenty-four. In sections two hundred and forty-one to two hundred and forty-three, the words

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Session and Chapter	Short title	Extent of repeal
		"or certificate " wherever they occur; in section two hundred and forty-one, in subsection (1), paragraph (c); in section two hundred and forty-two, in subsection (1), in paragraph (d), the words from " or the form " to " or not ".

TABLE OF STATUTES REFERRED TO IN THIS ACT

Short Title	Session and Chapter
Revenue Act, 1862	25 & 26 Vict. c. 22.
Customs Tariff Act, 1876	39 & 40 Vict. c. 35.
Customs and Inland Revenue Act, 1881	44 & 45 Vict. c. 12.
Stamp Act, 1891	54 & 55 Vict. c. 39.
Finance Act, 1894	57 & 58 Vict. c. 30.
Finance (1909-10) Act, 1910	10 Edw. 7 & 1 Geo. 5. c. 8.
Government of Ireland Act, 1920	10 & 11 Geo. 5. c. 67.
Finance Act, 1925	15 & 16 Geo. 5. c. 36.
Finance Act, 1928	18 & 19 Geo. 5. c. 17.
Finance Act, 1937	1 Edw. 8 & 1 Geo. 6. c. 54.
Hire Purchase Act, 1938	1 & 2 Geo. 6. c. 53.
Finance Act, 1939	2 & 3 Geo. 6. c. 41.
Finance Act, 1940	3 & 4 Geo. 6. c. 29.
Finance (No. 2) Act, 1940	3 & 4 Geo. 6. c. 48.
Finance Act, 1943	6 & 7 Geo. 6. c. 28.
Finance Act, 1944	7 & 8 Geo. 6. c. 23.
Finance Act, 1946	9 & 10 Geo. 6. c. 64.
National Insurance Act, 1946	9 & 10 Geo. 6. c. 67.
Crown Proceedings Act, 1947	10 & 11 Geo. 6. c. 44.
Finance (No. 2) Act, 1947	11 & 12 Geo. 6. c. 9.
Finance Act, 1949	12, 13 & 14 Geo. 6. c. 47.
Vehicles (Excise) Act, 1949	12, 13 & 14 Geo. 6. c. 89.
Finance Act, 1950	14 Geo. 6. c. 15.
Finance Act, 1951	14 & 15 Geo. 6. c. 43.
Income Tax Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.

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Short Title	Session and Chapter
Customs and Excise Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.
Magistrates Courts Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 55.
Visiting Forces Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 67.
Finance Act, 1953	1 & 2 Eliz. 2. c. 34.
Finance Act, 1954	2 & 3 Eliz. 2. c. 44.
Summary Jurisdiction (Scotland) Act, 1954	2 & 3 Eliz. 2. c. 48.
Food and Drugs Act, 1955	4 & 5 Eliz. 2. c. 16.
Finance (No. 2) Act, 1955	4 & 5 Eliz. 2. c. 17.
Food and Drugs (Scotland) Act, 1956	4 & 5 Eliz. 2. c. 30.
Finance Act, 1956	4 & 5 Eliz. 2. c. 54.
Road Traffic Act, 1956	4 & 5 Eliz. 2. c. 67.
Finance Act, 1957	5 & 6 Eliz. 2. c. 49.
Import Duties Act, 1958	6 & 7 Eliz. 2. c. 6.
Entertainments Duty Act, 1958	6 & 7 Eliz. 2. c. 9.
Overseas Service Act, 1958	6 & 7 Eliz. 2. c. 14.
Prevention of Fraud (Investments) Act, 1958	6 & 7 Eliz. 2. c. 45.
Finance Act, 1958	6 & 7 Eliz. 2. c. 56.
Income Tax (Repayment of Post War Credits) Act, 1959	7 & 8 Eliz. 2. c. 28.
National Insurance Act, 1959	7 & 8 Eliz. 2. c. 47.
Finance Act, 1959	7 & 8 Eliz. 2. c. 58.