



Finance Act 1960

1960 CHAPTER 44

PART III

INCOME TAX AND PROFITS TAX (PENALTIES AND ASSESSMENTS)

55 Time limit for summary proceedings, and increase of maximum fine in such proceedings

- (1) Notwithstanding anything in the Magistrates' Courts Act, 1952, the Summary Jurisdiction (Scotland) Act, 1954, or the Summary Jurisdiction Acts (Northern Ireland), proceedings for an offence under any of the following enactments (which relate to false statements and false representations) that is to say,—
 - (a) section twenty-six of the Finance Act, 1946,
 - (b) section five hundred and five of the Income Tax Act, 1952; and
 - (c) section one of the Income Tax (Repayment of Post-War Credits) Act, 1959,may be commenced at any time within three years from the time when the offence was committed.
- (2) In relation to proceedings under the said section five hundred and five, subsection (3) of section twenty-seven of the Magistrates' Courts Act, 1952, and section forty of the Summary Jurisdiction (Scotland) Act, 1954, shall have effect as if for Part in the words " twenty-five pounds" there were substituted the words " one hundred pounds " .