



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

Income tax

7 Notice of liability to tax

- (1) Every person who is chargeable to income tax for any year of assessment and who has not delivered a return of his profits or gains or his total income for that year in accordance with the provisions of the Income Tax Acts shall, not later than one year after the end of that year of assessment, give notice that he is so chargeable.
- (2) A notice under this section shall be given to the inspector or, in the case of an individual who is not chargeable to income tax other than surtax, either to the inspector or to the Board.
- (3) If any person fails to give a notice which he is required to give under this section he shall be liable to a penalty not exceeding £100.