



Finance (No. 2) Act 1987

1987 CHAPTER 51

PART I

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

TAXES MANAGEMENT PROVISIONS

Company returns

84

(1) F1

(4) At the end of section 70 of the Management Act (evidential certificates) there shall be inserted the following subsection—

“(5) Where an amount has been assessed by way of penalty under section 94 of this Act and either no appeal has been brought against that assessment or the amount assessed has been confirmed or varied on appeal,—

- (a) a certificate of an inspector or other officer of the Board that an amount is due by way of penalty under that section, and
- (b) a certificate of a collector that payment of that amount has not been made to him or, to the best of his knowledge and belief, to any other collector, or to a person acting on his behalf or on behalf of another collector,

shall be sufficient evidence that the amount mentioned in the certificates is unpaid and is due to the Crown; and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.”

(5) F2

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 84. (See end of Document for details)

(9) This section has effect with respect to penalties incurred after the appointed day.

Textual Amendments

- F1** S. 84(1)–(3) repealed by Finance Act 1989, s. 187, Sch. 17 Pt. VIII
F2 S. 84(5)–(8) repealed by Finance Act 1989, s. 187, Sch. 17 Pt. VIII

Modifications etc. (not altering text)

- C1** Taxes Management Act 1970 (c. 9, SIF 63:1), s. 70(5) repealed by Finance Act 1989, s. 187, Sch. 17 Pt. VIII

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 84.