



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART I

#### ADMINISTRATION

#### **1 Taxes under care and management of the Board**

- (1) Income tax, corporation tax and capital gains tax shall be under the care and management of the Commissioners of Inland Revenue (in this Act referred to as " the Board "), and the definition of " inland revenue " in section 39 of the Inland Revenue Regulation Act 1890 shall have effect accordingly.
- (2) The Board shall appoint inspectors and collectors of taxes who shall act under the direction of the Board.
- (3) Any legal proceedings or administrative act relating to any tax begun by one inspector or collector may be continued by another inspector or, as the case may be, another collector; and any inspector or collector may act for any division or other area.

#### **2 General Commissioners**

- (1) For the purpose of exercising such powers relating to appeals and other matters as are conferred on them by the Taxes Acts there shall be " Commissioners for the general purposes of the income tax " (in the Taxes Acts referred to as " General Commissioners ") who shall act for the same separate areas in Great Britain as heretofore (in the Taxes Acts referred to as "divisions ").
- (2) General Commissioners for divisions in England and Wales shall be appointed by, and shall hold office during the pleasure of, the Lord Chancellor.
- (3) General Commissioners for divisions in Scotland shall be appointed by, and shall hold office during the pleasure of, the appropriate local authority, but any such General Commissioner shall not be dismissed except with the consent in writing of the Lord President of the Court of Session. For the purposes of this subsection the appropriate local authority is—

---

*Status: This is the original version (as it was originally enacted).*

---

- (a) in the case of a division wholly within a county or a county of a city, the county council or the town council of the county of the city, as the case may be, and
  - (b) in the case of any other division, such county council or town council of a county of a city as the Secretary of State may from time to time determine,
- and any appointments under this subsection shall be made at the request of the Board.
- (4) In Scotland a sheriff shall be ex officio a General Commissioner for any division wholly or partly within his sheriffdom and a salaried sheriff-substitute shall be ex officio a General Commissioner for any division wholly or partly within his district.
  - (5) General Commissioners shall be entitled to receive out of moneys provided by Parliament payments by way of travelling allowance or subsistence allowance of such amounts and in such circumstances as may be determined by the Treasury.
  - (6) The Lord Chancellor or, in Scotland, the Secretary of State may by order create a new division or abolish an existing division or alter in any other respect the divisions or their boundaries ; and any such order may contain such consequential and transitional provisions as the Lord Chancellor or the Secretary of State, as the case may be, thinks fit and may be revoked or varied by a subsequent order under this subsection.

Subject to the preceding provisions of this subsection, the areas of the divisions shall be the same as immediately before the passing of this Act.

- (7) A General Commissioner shall not continue in office after he attains the age of seventy-five years.
- (8) The validity of any proceedings of General Commissioners shall not be affected by a defect in the appointment of any of them, or by a failure to observe the requirements of the last preceding subsection.

### **3 Clerk to General Commissioners**

- (1) The General Commissioners for every division shall appoint a clerk and, if they think it necessary, an assistant clerk, and persons appointed under this subsection shall hold office during the pleasure of the Commissioners and act under their direction.
- (2) A clerk shall be paid such remuneration in respect of his services as the Board may with the consent of the Minister for the Civil Service determine.
- (3) The Board may, in such cases as they may in their discretion determine, pay to or in respect of any full-time clerk such pension or gratuity, or make such provision for the payment of pension or gratuity to or in respect of any full-time clerk, as they may with the consent of the Minister for the Civil Service determine.

In this subsection " full-time clerk " means a clerk as regards whom the Board are satisfied that he is required to devote substantially the whole of his time to the duties of his office.

- (4) Without prejudice to the power of any General Commissioners to dismiss their clerk or assistant clerk, the Lord Chancellor or, in Scotland, the Secretary of State may, after consulting the General Commissioners for any division, dismiss their clerk or assistant clerk.
- (5) A clerk or assistant clerk shall not continue in office after he has attained the age of seventy years unless the General Commissioners for whom he acts think it desirable

in the public interest and extend his term of office; and the term shall not be extended beyond the age of seventy-five years.

#### **4 Special Commissioners**

- (1) Such persons as the Treasury may by warrant from time to time appoint shall be " Commissioners for the special purposes of the Income Tax Acts " (in the Taxes Acts referred to as " Special Commissioners "), and shall, by virtue of their appointment, and without other qualification, have authority to execute such powers, and to perform such duties, as are assigned to them by the Taxes Acts.
- (2) The Treasury shall cause an account of all appointments of Special Commissioners with salaries to be laid before Parliament within twenty days of their appointment, or, if Parliament be not then sitting, within twenty days after the next meeting of Parliament.
- (3) Special Commissioners shall be allowed such sums in respect of salary and incidental expenses as the Minister for the Civil Service directs.

#### **5 General and Special Commissioners**

- (1) No General Commissioner or Special Commissioner shall act as such in relation to any matter in which he has a personal interest, or is interested on behalf of another person, except with the express consent of the parties to the proceedings.
- (2) Every General Commissioner or Special Commissioner shall be discharged from serving on juries in the county wherein he dwells:  
  
Provided that this subsection shall not affect section 2(1) of the Juries Act 1922 (persons named in the jurors' book to serve notwithstanding that they might have claimed exemption).

#### **6 Declarations on taking office**

- (1) Every person who is appointed to be—
  - (a) a General Commissioner or a Special Commissioner, or
  - (b) a member of the Board of Referees appointed under section 26(7) of the Capital Allowances Act 1968, or
  - (c) a member of the tribunal established under section 463 of the principal Act (cancellation of tax advantages),shall make a declaration in the form set out in Part I of Schedule 1 to this Act before another person holding the same office, or before a General Commissioner.
- (2) Every person who is appointed to be a clerk or assistant clerk to the General Commissioners for any division, or who assists any such clerk, shall make a declaration in the form set out in Part I of Schedule 1 to this Act.  
  
A clerk or assistant clerk shall make the declaration before a General Commissioner for the division, and a person who assists any such clerk shall make the declaration before such a General Commissioner or the clerk.
- (3) Every person who is appointed to be a member of the Board shall make a declaration in the form set out in Part II of Schedule 1 to this Act before another member of the Board.

---

*Status: This is the original version (as it was originally enacted).*

---

- (4) Every person who is appointed an inspector or collector, or who is appointed by the Board to serve in any other capacity, shall make a declaration in the form set out in Part III of Schedule 1 to this Act before such person as the Board may direct.
- (5) A declaration under this section shall be made as soon as may be after first appointment to the office in question.