



Taxes Management Act 1970

1970 CHAPTER 9

PART VI

COLLECTION AND RECOVERY

Court proceedings

65 Magistrates' courts

(1) Where—

- (a) the amount of any tax for the time being due and payable under any assessment is less than £50, or
- (b) the tax under any assessment is payable by instalments and the sum for the time being due and payable in respect of any of those instalments is less than £50,

the tax shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.

- (2) All or any of the sums due in respect of tax from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due under one assessment, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this section for the recovery of any tax charged under Schedule E may be brought in England and Wales at any time within one year from the time when the matter complained of arose.
- (4) It is hereby declared that in subsection (1) above the expression "recoverable summarily as a civil debt" in respect of proceedings in Northern Ireland means recoverable in the manner provided by the Summary Jurisdiction Acts for the recovery

Status: This is the original version (as it was originally enacted).

of sums declared under enactments of the Parliament of Northern Ireland to be a debt recoverable summarily.

66 County courts

- (1) Where the amount of tax for the time being due and payable under any assessment does not exceed the limit specified in section 40(1)(b) of the County Courts Act 1959 (money recoverable by statute), as for the time being in force, the tax may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings in a county court commenced in the name of a collector.
- (2) Any barrister who is an officer of the Board may appear in, conduct, defend and address the court in any legal proceedings under this section in a county court in England or Wales.
- (3) In the application of subsection (1) of this section to Northern Ireland, for the reference to section 40(1)(b) of the County Courts Act 1959 there shall be substituted a reference to section 10(1) of the County Courts Act (Northern Ireland) 1959, and in this section as it applies in Northern Ireland the expression " county court " shall mean a county court held for a division under that Act.
- (4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts Act (Northern Ireland) 1959 (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

67 Inferior courts in Scotland

- (1) In Scotland, where the amount of tax for the time being due and payable under any assessment does not exceed £250 the tax may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings commenced in the name of a collector in the sheriff court or in the sheriff's small debt court, whichever is appropriate.
- (2) Sections 65 and 66 above shall not apply in Scotland.

68 High Court, etc.

- (1) Any tax may be sued for and recovered from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the other means specially provided by this Act for levying the tax.
- (2) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer.