



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART XI

#### MISCELLANEOUS AND SUPPLEMENTAL

##### *Documents*

#### **112 Loss, destruction or damage to assessments, returns, etc.**

- (1) Where any assessment to tax, or any duplicate of assessment to tax, or any return or other document relating to tax, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless, the Commissioners, inspectors, collectors and other officers having powers in relation to tax may, notwithstanding anything in any enactment to the contrary, do all such acts and things as they might have done, and all acts and things done under or in pursuance of this section shall be as valid and effectual for all purposes as they would have been, if the assessment or duplicate of assessment had not been made, or the return or other document had not been made or furnished or required to be made or furnished:

Provided that, where any person who is charged with tax in consequence or by virtue of any act or thing done under or in pursuance of this section proves to the satisfaction of the Commissioners having jurisdiction in the case that he has already paid any tax for the same chargeable period in respect of the subject matter and on the account in respect of and on which he is so charged, relief shall be given to the extent to which the liability of that person has been discharged by the payment so made either by abatement from the charge or by repayment, as the case may require.

- (2) In this section, "the Commissioners " means, as the case may require, either the Board or the General or Special Commissioners concerned.

#### **113 Form of returns and other documents**

- (1) Any returns under the Taxes Acts shall be in such form as the Board prescribe, and in prescribing income tax forms under this subsection the Board shall have regard to

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*Status: This is the original version (as it was originally enacted).*

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the desirability of securing, so far as may be possible, that no person shall be required to make more than one return annually of the sources of his income and the amounts derived therefrom.

- (2) Any return or assessment or other document relating to chargeable gains or tax on capital gains may be combined with one relating to income or income tax.
- (3) Every assessment, duplicate, warrant, notice of assessment or of demand, or other document required to be used in assessing, charging, collecting and levying tax shall be in accordance with the forms prescribed from time to time in that behalf by the Board, and a document in the form prescribed and supplied or approved by them shall be valid and effectual.

#### **114 Want of form or errors not to invalidate assessments, etc.**

- (1) An assessment, warrant or other proceeding which purports to be made in pursuance of any provision of the Taxes Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the Taxes Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.
- (2) An assessment shall not be impeached or affected—
  - (a) by reason of a mistake therein as to—
    - (i) the name or surname of a person liable, or
    - (ii) the description of any profits or property, or
    - (iii) the amount of the tax charged, or
  - (b) by reason of any variance between the notice and the assessment.

#### **115 Delivery and service of documents**

- (1) A notice or form which is to be served under the Taxes Acts on a person may be either delivered to him or left at his usual or last known place of residence.
- (2) Any notice or other document to be given, sent, served or delivered under the Taxes Acts may be served by post, and, if to be given, sent, served or delivered to or on any person by the Board, by any officer of the Board, or by or on behalf of any body of Commissioners, may be so served addressed to that person—
  - (a) at his usual or last known place of residence, or his place of business or employment, or
  - (b) in the case of a company, at any other prescribed place and, in the case of a liquidator of a company, at his address for the purposes of the liquidation or any other prescribed place.
- (3) In subsection (2) above " prescribed " means prescribed by regulations made by the Board, and the power of making regulations for the purposes of that subsection shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (4) Notices to be given or delivered to, or served on, the General Commissioners shall be valid and effectual if given or delivered to or served on their clerk.

**116 Receipts, etc. exempt from stamp duty**

No receipt or certificate of payment given in pursuance and for the purposes of the Taxes Acts shall be liable to any stamp duty.