



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART XI

#### MISCELLANEOUS AND SUPPLEMENTAL

##### *Interpretation*

#### **118 Interpretation. [1952 s.526(1).]**

(1) In this Act, unless the context otherwise requires—

“Act” includes an Act of the Parliament of Northern Ireland <sup>F1</sup> and “enactment” shall be construed accordingly,

“the Board” means the Commissioners of Inland Revenue,

“body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,

“branch or agency” means any factorship, agency, receivership, branch or management, and “branch or agent” shall be construed accordingly <sup>F2</sup>,

“chargeable gain” has the same meaning as in [the Capital Gains Tax Act 1979 <sup>F3</sup>],

“chargeable period” means a year of assessment or a company’s accounting period,

“collector” means any collector of taxes,

“company” has the meaning given by [sections 419 and 420 <sup>F4</sup>] of the principal Act (with section 468 <sup>F4</sup> of that Act) . . . <sup>F5</sup>,

“incapacitated person” means any infant, person of unsound mind, lunatic, idiot or insane person,

“inspector” means any inspector of taxes,

“neglect” means negligence or a failure to give any notice, make any return or to produce or furnish any document or other information required by or under the Taxes Acts <sup>F6</sup>,

“the principal Act” means the Income and Corporation Taxes Act [1988 <sup>F4</sup>],

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“return” includes any statement or declaration under the Taxes Acts, “tax”, where neither income tax nor capital gains tax nor corporation tax [nor development land tax <sup>F7</sup>] is specified, means any of those taxes [except that in sections 20, 20A, 20B, 20C and 20D it does not include development land tax <sup>F8</sup>],

“the Taxes Acts” <sup>F9</sup> means this Act and—

- (a) the Tax Acts . . . [*Repealed by Income and Corporation Taxes Act 1988 s. 844 and Sch. 31. See 1987 edition for text*] and
- (b) [The Capital Gains Tax Act 1979 <sup>F3</sup>] and all other enactments relating to capital gains tax,
- (c) . . . . . <sup>F10</sup>

“trade” includes every trade, manufacture, adventure or concern in the nature of trade <sup>F11</sup>.

<sup>M1</sup>(2) For the purposes of this Act, a person shall be deemed not to have failed to do anything required to be done within a limited time if he did it within such further time, if any, as the Board or the Commissioners or officer concerned may have allowed; and where a person had a reasonable excuse for not doing anything required to be done he shall be deemed [not to have failed to do it unless the excuse ceased and, after the excuse ceased, he shall be deemed <sup>F12</sup>] not to have failed to do it if he did it without unreasonable delay after the excuse had ceased:

. . . . . <sup>F13</sup>

<sup>F11M2</sup>(3) For the purposes of [section 36 <sup>F14</sup>] and Part X of this Act, an assessment made in the partnership name and the tax charged in such an assessment shall, according to the law in Scotland as well as according to the law elsewhere in the United Kingdom, be deemed to be respectively an assessment made on the partners and tax charged on and payable by them <sup>F11</sup>.

<sup>M3</sup>(4) For the purposes of this Act, the amount of tax covered by any assessment shall not be deemed to be finally determined until that assessment can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

#### Textual Amendments

- F1** See the Northern Ireland Constitution Act 1973 (c.36), s.40 and Sch.5 para.1—includes, from appointed day, a Measure of the Northern Ireland Assembly.
- F2** See Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1) ss. 606 and 612 (administration of retirement benefits schemes)—definition applied.
- F3** Capital Gains Tax Act 1979 (c. 14, SIF 63:2) s.157(2) and Sch.7 para.8 for 1979—80 et seq.
- F4** Income and Corporation Taxes Act 1988 Sch. 29 para. 32.
- F5** Words omitted related to development land tax. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6) and Sch.27 Part X.
- F6** See Finance Act 1988 (c. 39, SIF 63:1,2) s. 127—production of computer records. Definition repealed by Finance Act 1989 s. 187 and Sch. 17 Part VIII but does not affect the making of assessments for years before 1983-84 or accounting periods ending before 1 April 1983.
- F7** Development Land Tax Act 1976 s.41 and Sch.8 para.32. Repealed by Finance Act 1985 s.98(6) and Sch.27 Part X in respect of disposals taking place on or after 19 March 1985.
- F8** Finance Act 1976 s.57(2).
- F9** See Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1) s. 754(9)—application to s. 754 (controlled foreign companies.).

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- F10** *A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.32. Development Land Tax Act 1976 repealed by Finance Act 1985 s.98(6) and Sch.27 Part X.*
- F11** *See Finance Act 1981 s.134 and Sch.17 para.18—application of this provision to the special tax on banking deposits.*
- F12** *Finance (No. 2) Act 1987 s. 94.*
- F13** *Proviso repealed by Finance Act 1970 s.36(8) and Sch.8 Part VII.*
- F14** *Finance Act 1989 s. 149(3)(b) but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983. Previously “sections 37 to 39”.*

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**Marginal Citations**

- M1** 1960  
s. 63(2).
- M2** 1960  
s. 63(3).
- M3** [1952 s. 501(1); 1960 s.63(4).]

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