
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

SAVINGS AND TRANSITORY PROVISIONS

Declaration of secrecy

- 1 (1) Section 6(4) of this Act shall not apply to a person who, before 10th July 1964, made a declaration in any of the forms set out in Schedule 2 to the Income Tax Act 1952, or a declaration of secrecy in a form approved by the Board.
- (2) General or Special Commissioners or other persons who made declarations in the form in Part I of Schedule 1 to the Income Tax Management Act 1964, or in the form in Schedule 2 to the Income Tax Act 1952, before the coming into force of paragraph 16 of Schedule 10 to the Finance Act 1965 (which included in the form of declaration a reference to the new taxes imposed by that Act) shall be subject to the same obligations as to secrecy with respect to those taxes as they are subject to with respect to income tax.
- (3) The repeals made by the principal Act shall not alter the effect or validity of any declaration made before the commencement of this Act.

Information about interest paid or credited without deduction of tax by banks, etc.

- 2 A notice served under section 29 of the Income Tax Act 1952 (re-enacted in section 17 of this Act) on the Postmaster General before 1st October 1969 shall, if it has not been complied with before that date, be deemed to have been served on the Director of Savings; and section 17(1) of this Act shall, in its application to the National Savings Bank, have effect as if the reference to interest paid or credited by the Director of Savings included, as regards any period before the said date, a reference to interest paid or credited by the Postmaster General to depositors.

Assessments

- 3 (1) Section 36 of this Act shall not apply to tax for any year before the year 1936—37.
- (2) Section 41 of this Act shall not apply to any assessment signed before 6th April 1965.

Claims

- 4 (1) This paragraph has effect as respects relief under any enactment repealed by the principal Act, or repealed or terminated by any Act passed before that Act, so far as it remains in force after the commencement of this Act.
- (2) Section 42 of this Act shall apply to any such relief in like manner as section 9 of the Income Tax Management Act 1964 would have applied but for the passing of this Act, and nothing in the repeals made by the principal Act shall affect any

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

enactment determining whether the claim is made to the inspector or the Board, or the Commissioners to whom an appeal lies on the claim.

5 An appeal, or other proceedings in the nature of an appeal, instituted on a claim, or proceedings in the nature of a claim, made before 6th April 1965 shall be continued before the same Commissioners notwithstanding that, under Schedule 2 to this Act or Schedule 2 to the Income Tax Management Act 1964, an appeal on the claim should have been made to some other Commissioners.

F16

Textual Amendments
F1 Sch. 4 para. 6 repealed (3.5.1994) by Finance Act 1994 (c. 9), Sch. 26 Pt. 5(22)

Choice of Commissioners to hear proceedings

7 Neither section 44 of this Act nor any other provision in this Act shall apply to an appeal against an assessment signed, claim made, or other proceedings instituted, before 6th April 1965 so as to require the proceedings to be heard by Commissioners other than those who would have heard the proceedings if the Income Tax Management Act 1964 had not passed.

Settling of appeals by agreement

F28

Textual Amendments
F2 Sch. 4 para. 8 repealed by Finance Act 1982 (c. 39), s.157, Sch.22 Part X.

Interest on tax

9 F3(1)

(2) For the purposes of section 88 of this Act the due date for payment of so much of any surtax for the year 1965—66 as is attributable to subsection (1) of the said section 15 shall be taken to be 1st September 1967, instead of 1st January 1967.

Textual Amendments
F3 Sch. 4 para. 9(1) repealed by Finance (No.2) Act 1975 (c. 45), s. 75, Sch.14 Part III in relation to tax charged by assessments notice of which was issued after 31 July 1975.

Penalties, etc.

10 Section 98 of this Act shall have effect as if the Table contained in it (columns 1 and 2 of which correspond respectively to columns 2 and 3 of Schedule 6 to the Finance Act 1960) included, in the appropriate column, so far as they remained in force, the enactments and regulations mentioned in or added to the said Schedule 6 which were repealed or terminated by any Act passed before this Act.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- 11 Section 103(2) of this Act shall not apply to tax for any year before the year 1936—37.
- 12 The repeals made by the principal Act shall not affect proceedings for any offence punishable under section 505 of the Income Tax Act 1952 and committed before the repeal of the said section 505 by the Theft Act 1968, or, in Northern Ireland, by the Theft Act (Northern Ireland) 1969.

Northern Ireland

^{F4}13

Textual Amendments

F4 Sch. 4 para. 13 repealed by [Judicature \(Northern Ireland\) Act 1978 \(c.23\)](#), s.122, [Sch.7](#) on and after 18 April 1979; [S.I. 1978/422](#).

- 14 Part V of this Act, and the repeal by the principal Act of the provisions corresponding to Part V of this Act, shall not apply to proceedings falling within paragraph 10(1) of Schedule 5 to the Income Tax Management Act 1964 (assessments, etc. for 1964—65 and earlier years).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)