



Taxes Management Act 1970

1970 CHAPTER 9

PART X

PENALTIES, ETC.

[^{F1}100D Penalty proceedings before court.

- (1) Where in the opinion of the Board the liability of any person for a penalty arises by reason of the fraud of that person or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.
- (2) Proceedings under this section which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act shall be instituted—
 - (a) in England and Wales, in the name of the Attorney General,
 - (b) in Scotland, in the name of the Lord Advocate, and
 - (c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.
- (3) Any proceedings under this section instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.
- (4) If in proceedings under this section the court does not find that fraud is proved but consider that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.]

Textual Amendments

F1 Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\), s. 167](#)

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](#)

Modifications etc. (not altering text)

- C1** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
 Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
- C2** S. 100D applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 17(4)-(6)**
- C3** S. 100D modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(2) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), regs. 1(1), **20**)
- C4** S. 100D applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), regs. 1(1), **82(2)**
- C5** S. 100D applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(5)** (with reg. 1(4)(6))
- C6** S. 100D applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C7** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 35(2)**
- C8** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 228, 232**)
- C9** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 220, 222**)
- C10** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C11** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 40J(8)** (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C12** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 28J(8)** (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C13** Ss. 100C, 100D applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(5)**
- C14** Ss. 100-103 applied (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 22(9)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))
- C15** S. 100D(2) functions transferred (20.5.1999 immediately before the time by reference to which the Lord Advocate's retained functions are determined for the purposes of 1998 c. 46, s. 52(6)(a)) by [The Transfer of Functions \(Lord Advocate and Advocate General for Scotland\) Order 1999 \(S.I. 1999/679\)](#), arts. 1(2), 2, **Sch.**; [S.I. 1998/3178](#), art. 2, Sch. 4

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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(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- 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(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- 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. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- 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)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)