



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART X

#### PENALTIES, ETC.

#### 105 Evidence in cases of fraud or wilful default.

(1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any such proceedings as are mentioned in subsection (2) below by reason only that it has been drawn to his attention that—

- [<sup>F1</sup>(a) pecuniary settlements may be accepted instead of a penalty being determined, or proceedings being instituted, in relation to any tax,]
- (b) though no undertaking can be given as to whether or not the Board will accept such a settlement in the case of any particular person, it is the practice of the Board to be influenced by the fact that a person has made a full confession of any [<sup>F2</sup>fraudulent conduct] to which he had been a party and has given full facilities for investigation,

and that he was or may have been induced thereby to make the statements or produce the documents.

(2) The proceedings mentioned in subsection (1) above are—

- (a) any criminal proceedings against the person in question for any form of [<sup>F2</sup>fraudulent conduct] in connection with or in relation to tax, and
- (b) any proceedings against him for the recovery of any [<sup>F3</sup>tax due from him]<sup>F4</sup>[and
- (c) any proceedings for a penalty or on appeal against the determination of a penalty.]

#### Textual Amendments

**F1** Finance Act 1989 (c. 26), s. 168(5)(a).

**F2** Finance Act 1989 (c. 26), s. 149(5) but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983.

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*Status: Point in time view as at 01/09/2000. This version of this provision has been superseded.*

*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)*

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**F3** Finance Act 1989 (c. 26), s. 168(5)(b).

**F4** Finance Act 1989 (c. 26), s. 168(5)(c).

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**Modifications etc. (not altering text)**

- C1** S. 105 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**  
S. 105 applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C2** S. 105 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C3** S. 105 applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), **7(3)**
- C4** S. 105 applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **7(4)**
- C5** Ss. 102-105 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)** (as amended (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 80(2), 86** (with s. 83(6)))
- C6** S. 105 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(4) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)

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