Taxes Management Act 1970

1970 CHAPTER 9

PART X

PENALTIES, ETC.

[F1Offshore income, assets and activities

[F1106E Exclusions from offences under sections 106B to 106D

(1) A person is not guilty of an offence under section 106B, 106C or 106D if the capacity in which the person is required to give the notice or make and deliver the return is—

(a) as a relevant trustee of a settlement, or

(b) as the executor or administrator of a deceased person.

(2) The Treasury may by regulations provide that a person is not guilty of an offence under section 106B, 106C or 106D if—

(a) conditions specified in the regulations are met, or

(b) circumstances so specified exist.

(3) The conditions may (in particular) include conditions in relation to the income, assets or activities on or by reference to which the tax in question is chargeable.]

Textual Amendments

F1 Ss. 106B-106H and cross-heading inserted (7.10.2017 in relation to the tax year commencing on 6.4.2017 and subsequent tax years) by Finance Act 2016 (c. 24), **s. 166(1)**(2); S.I. 2017/970, art. 2

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 :
–   s. 106E words substituted by 2017 c. 32 Sch. 14 para. 27

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)