



Taxes Management Act 1970

1970 CHAPTER 9

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

[^{F1}Settlements

[^{F1}107A Relevant trustees.

- (1) Subject to the following provisions of this section, anything which for the purposes of this Act is done at any time by or in relation to any one or more of the relevant trustees of a settlement shall be treated for those purposes as done at that time by or in relation to the other or others of those trustees.
- (2) Subject to subsection (3) below, where the relevant trustees of a settlement are liable—
 - (a) to a penalty under section ^{F2}... 12B ^{F3}... ^{F4}... of this Act or paragraph 2A of Schedule 1A to this Act [^{F5}or Schedule 24 to the Finance Act 2007][^{F6}or Schedule 41 to the Finance Act 2008][^{F7}or Schedule 55 to the Finance Act 2009][^{F8}or Schedule 18 to the Finance Act 2017][^{F9}or Schedule 22 to the Finance Act 2016], or to interest under [^{F10}section 101 of the Finance Act 2009] on such a penalty;
 - (b) to make a payment in accordance with an assessment under section 30 of this Act, or to make a payment under section 59A ^{F11}... or 59B of this Act [^{F12}or under Schedule 2 to the Finance Act 2019];
 - [^{F13}(c) to a penalty under Schedule 56 to the Finance Act 2009]^{F14}, or to interest under section 101 of that Act on such a penalty;]; or
 - (d) to interest under section 86 of this Act [^{F15}or section 101 of the Finance Act 2009],the penalty, [^{F16}interest or payment] may be recovered (but only once) from any one or more of those trustees.
- (3) No amount may be recovered by virtue of subsection (2)(a) or (c) above from a person who did not become a relevant trustee until after the relevant time, that is to say—

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- [^{F17}(a) in relation to—
- (i) a penalty under paragraph 4 of Schedule 55 to the Finance Act 2009 in respect of a return or other document falling within item 1, 2 or 3 of the Table in paragraph 1 of that Schedule, or
 - (ii) interest under section 101 of that Act on a penalty within sub-paragraph (i),
- the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;]
- [^{F18}(aa) in relation to a penalty under Schedule 22 to the Finance Act 2016, or to interest under section 101 of the Finance Act 2009 on such a penalty, the time when the relevant act or omission occurred;]
- (b) in relation to a penalty under any ^{F19}... provision of this Act mentioned in subsection (2)(a) above, or to interest under [^{F20}section 101 of the Finance Act 2009] on such a penalty, the time when the relevant act or omission occurred; and
- [^{F21}(c) in relation to—
- (i) a penalty under Schedule 56 to the Finance Act 2009 in respect of an amount falling within item 1, [^{F22}3C,] 12, 18 or 19 of the Table in paragraph 1 of that Schedule, ^{F23}...
 - (ii) a penalty under that Schedule in respect of an amount falling within item 17, 23 or 24 of that Table so far as the tax falls within item 1, [^{F24}or
 - (iii) interest under section 101 of that Act on a penalty within sub-paragraph (i) or (ii),]
- the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;]
- [^{F25}(d) in relation to—
- (i) a penalty under Schedule 18 to the Finance Act 2017, or
 - (ii) interest under section 101 of the Finance Act 2009 on a penalty within sub-paragraph (i),
- the end of the RTC period (within the meaning of Schedule 18 to the Finance Act 2017);]
- and in paragraph [^{F26}(aa) and] (b) above “the relevant act or omission” means the act or omission which caused the penalty to become payable.

^{F27}(4)]

Textual Amendments

- F1** S. 107A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(5\)](#)
- F2** Word in s. 107A(2)(a) omitted (1.4.2010) by virtue of [The Finance Act 2008 \(Penalties for Errors and Failure to Notify etc\) \(Consequential Amendments\) Order 2010 \(S.I. 2010/530\), art. 1, Sch. para. 3\(a\)](#)
- F3** Word in s. 107A(2)(a) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\), arts. 1\(1\), 10\(2\)\(a\)\(i\)](#) (with arts. 20, 22)
- F4** Words in s. 107A(2) omitted (1.4.2009) by virtue of the combined effect of [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\), art. 1\(1\), Sch. 1 para. 4\(a\)](#); [Finance Act 2008 \(c. 9\), s. 113\(2\), Sch. 36 para. 75\(2\)](#) (with Sch. 36 para. 38); [S.I. 2009/404, art. 2](#) (with arts. 3, 5)

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- F5** Words in s. 107A(2) inserted (1.4.2009) by The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 4(b)**
- F6** Words in s. 107A(2)(a) inserted (1.4.2010) by The Finance Act 2008 (Penalties for Errors and Failure to Notify etc) (Consequential Amendments) Order 2010 (S.I. 2010/530), art. 1, **Sch. para. 3(b)**
- F7** Words in s. 107A(2)(a) inserted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(a)(ii)** (with arts. 20, 22)
- F8** Words in s. 107A(2)(a) inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 18 para. 29(3)(a)**
- F9** Words in s. 107A(2)(a) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by Finance Act 2016 (c. 24), s. 165(2), **Sch. 22 para. 20(2)(a)**; S.I. 2017/277, reg. 2(b)
- F10** Words in s. 107A(2)(a) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(a)**
- F11** Word in s. 107A(2)(b) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), **Sch. 2 para. 25(14)(a)**
- F12** Words in s. 107A(2)(b) inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by Finance Act 2019 (c. 1), **Sch. 2 para. 25(14)(b)**
- F13** S. 107A(2)(c) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(b)** (with arts. 20, 22)
- F14** Words in s. 107A(2)(c) inserted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(b)**
- F15** Words in s. 107A(2)(d) inserted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(c)**
- F16** Words in s. 107A(2) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(c)** (with arts. 20, 22)
- F17** S. 107A(3)(a) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(a)**
- F18** S. 107A(3)(aa) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by Finance Act 2016 (c. 24), s. 165(2), **Sch. 22 para. 20(2)(b)**; S.I. 2017/277, reg. 2(b)
- F19** Word in s. 107A(3)(b) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(3)(b)** (with arts. 20, 22)
- F20** Words in s. 107A(3)(b) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(b)**
- F21** S. 107A(3)(c) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(3)(c)** (with arts. 20, 22)
- F22** Word in s. 107A(3)(c)(i) inserted (12.2.2019) by Finance Act 2019 (c. 1), **Sch. 7 para. 4**
- F23** Word in s. 107A(3)(c)(i) omitted (31.10.2011) by virtue of The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(c)(i)**
- F24** S. 107A(3)(c)(iii) and preceding word inserted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(c)(ii)**

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- F25** S. 107A(3)(d) inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(3)(b)**
- F26** Words in s. 107A(3) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(2)(c)**; S.I. 2017/277, reg. 2(b)
- F27** S. 107A(4) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **10(4)** (with arts. 20, 22)

Modifications etc. (not altering text)

- C1** S. 107A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

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Changes and effects yet to be applied to :

- s. 107A(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 28
- s. 107A(2)(a) words inserted by 2021 c. 26 Sch. 27 para. 9(2)(a)
- s. 107A(2)(c) words inserted by 2021 c. 26 Sch. 27 para. 9(2)(b)(i)
- s. 107A(2)(c) words substituted by 2021 c. 26 Sch. 27 para. 9(2)(b)(ii)
- s. 107A(3)(a) omitted by 2021 c. 26 Sch. 27 para. 9(3)(a)
- s. 107A(3)(c)(i) word substituted by 2021 c. 26 Sch. 27 para. 9(3)(b)(i)
- s. 107A(3)(c)(ii) omitted by 2021 c. 26 Sch. 27 para. 9(3)(b)(ii)
- s. 107A(3)(c)(iii) words omitted by 2021 c. 26 Sch. 27 para. 9(3)(b)(iii)

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\(a\)](#)