



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART III

#### OTHER RETURNS AND INFORMATION

#### **14 Return of lodgers and inmates**

Every person, when required to do so by a notice served on him by an inspector, shall, within the time limited by the notice, prepare and deliver to the inspector a return, in writing, containing to the best of his belief—

- (a) the name of every lodger or inmate resident in his dwelling-house, and
- (b) the name and ordinary place of residence of any such lodger or inmate who has any ordinary place of residence elsewhere at which he can be assessed and who desires to be assessed at such ordinary place of residence.