



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART VI

#### COLLECTION AND RECOVERY

##### *Court proceedings*

#### **65 Magistrates' courts**

(1) Where—

- (a) the amount of any tax for the time being due and payable under any assessment is less than £50, or
- (b) the tax under any assessment is payable by instalments and the sum for the time being due and payable in respect of any of those instalments is less than £50,

the tax shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.

- (2) All or any of the sums due in respect of tax from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due under one assessment, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this section for the recovery of any tax charged under Schedule E may be brought in England and Wales at any time within one year from the time when the matter complained of arose.
- (4) It is hereby declared that in subsection (1) above the expression "recoverable summarily as a civil debt" in respect of proceedings in Northern Ireland means recoverable in the manner provided by the Summary Jurisdiction Acts for the recovery

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*Status: This is the original version (as it was originally enacted).*

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of sums declared under enactments of the Parliament of Northern Ireland to be a debt recoverable summarily.