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STATUTORY INSTRUMENTS

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**1987 No. 530**

**The Income Tax (Entertainers and Sportsmen) Regulations 1987**

**Assessment of tax payments**

**11.**—(1) Assessments in respect of any tax due and payable in respect of any period to which regulation 9(2) refers may be made by the Board in relation to a tax year or to the period in question.

(2) Notwithstanding that an assessment under paragraph (1) may be said to relate to a period which is not a tax year—

- (a) all the provisions of the Income Tax Acts as to the time within which an assessment may be made or the tax year to which an assessment relates shall apply to such an assessment, and
  - (b) the provisions of sections 36 and 37 of the Management Act as to the circumstances in which an assessment may be made out of time shall apply accordingly, but on the footing that the assessment relates to the tax year in which the period (to which regulation 9(2) refers) ends.
- (3) Any tax which becomes due under an assessment made under paragraph (1)—
- (a) shall be payable on or before whichever is earlier of the due date to which regulation 10(1) refers or the 14th day after the date of the notice of the assessment, and
  - (b) shall be treated for all the purposes of Parts VI and IX of the Management Act (including the purposes of section 69 of that Act) as tax with which the person assessed is charged by an assessment to income tax under Schedule D.