
STATUTORY INSTRUMENTS

1987 No. 530

The Income Tax (Entertainers and Sportsmen) Regulations 1987

Administration of tax—supplementary

14.—(1) Nothing in these Regulations shall be taken to prejudice any powers conferred by or under the Tax Acts for the recovery of tax, penalties or interest by means of an assessment or otherwise.

(2) Subject to the provisions of these Regulations, the Management Act shall apply in relation to any tax assessable under these Regulations as if—

- (a) an assessment of such tax was an assessment specified in section 55(1)(1) (recovery of tax not postponed); and
- (b) section 87 of that Act(2) applied—
 - (i) with the insertion of the words “or the Income Tax (Entertainers and Sportsmen) Regulations 1987” after “Finance Act 1972” in subsection (1), and after “Schedule 20” in subsections (2)(b), (5) and (6),
 - (ii) with the insertion after “company” in subsection (5) of the words “or individual”, and
 - (iii) with the insertion after “Schedules” in subsection (7) of the words “or those Regulations”.

(1) 1970 c. 9; section 55 was substituted by section 45(1) of the Finance (No. 2) Act 1975 (c. 45); relevant amendments were made by section 68 of the Finance Act 1982 (c. 39).

(2) Section 87 was substituted by paragraph 10 of Schedule 24 to the Finance Act 1972 (c. 41); relevant amendments were made by section 46(3)(b) of the Finance (No. 2) Act 1975 and section 62 of the Finance Act 1980 (c. 48).