
STATUTORY INSTRUMENTS

2017 No. 988

The Sections 106B, 106C and 106D of the Taxes Management Act 1970 (Specified Threshold Amount) Regulations 2017

Threshold amount for the purposes of sections 106B to 106D of TMA 1970

4. Whether the threshold amount has been exceeded in relation to a person for the purposes of sections 106B to 106D of TMA 1970 must be determined by reference to—

- (a) regulations 5 and 6 for the purposes of section 106B of TMA 1970 (offence of failure to give notice of being chargeable to tax);
- (b) regulation 7 for the purposes of section 106C of TMA 1970 (offence of failing to deliver a tax return);
- (c) regulations 8 and 9 for the purposes of section 106D of TMA 1970 (offence of making an inaccurate return).