

Income Tax Management Act 1964

1964 CHAPTER 37

An Act to amend the law relating to General Commissioners for the purposes of the income tax and their clerks and officers of Inland Revenue; to transfer from the General or other Commissioners to officers of Inland Revenue the powers of assessing income tax and related functions; to transfer from the Commissioners of Inland Revenue to inspectors of taxes the powers of assessing the profits tax; to make further provision as respects the jurisdiction of Special Commissioners and General Commissioners in appeals and other proceedings relating to income tax and the profits tax; to make further provision as respects such proceedings in Northern Ireland; to make further provision for the recovery of income tax or the profits tax charged by an assessment before the determination of an appeal against the assessment and in other cases; and to re-enact with consequential and minor amendments provisions of the Income Tax Acts concerning returns of income and the procedure on claims for relief from tax, and to make other minor amendments in the administrative provisions of those Acts, of the enactments relating to the profits tax and of other enactments relating to inland revenue. [10th June 1964]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Administration

General Commissioners.

1.—(1) For the purpose of exercising such powers relating to appeals and other matters as are conferred on them by the

Income Tax Acts there shall be Commissioners for the general purposes of the income tax (in the Income Tax Acts referred to as " General Commissioners ") who shall act for the same separate areas in Great Britain as heretofore (in the Income Tax Acts referred to as " divisions ").

(2) General Commissioners for divisions in England and Wales shall be appointed by, and shall hold office during the pleasure of, the Lord Chancellor.

(3) General Commissioners for divisions in Scotland shall be appointed by, and shall hold office during the pleasure of, the appropriate local authority, but any such General Commissioner shall not be dismissed except with the consent in writing of the Lord President of the Court of Session.

In this subsection the appropriate local authority is—

(*a*) in the case of a division wholly within a county or a county of a city, the county council or the town council of the county of the city, as the case may be, and

(*b*) in the case of any other division, such county council or town council of a county of a city as the Secretary of State may from time to time determine,

and any appointments under this subsection shall be made at the request of the Commissioners of Inland Revenue (hereafter in this Act referred to as " the Board ").

(4) In Scotland a sheriff shall be ex officio a General Commissioner for any division wholly or partly within his sheriffdom, and a salaried sheriff-substitute shall be ex officio a General Commissioner for any division wholly or partly within his district.

(5) General Commissioners shall be entitled to receive out of moneys provided by Parliament payments by way of travelling allowance or subsistence allowance of such amounts and in such circumstances as may be determined by the Treasury.

(6) The Lord Chancellor or, in Scotland, the Secretary of State may by order create a new division or abolish an existing division or alter in any other respect the divisions or their boundaries ; and any such order may contain such consequential and transitional provisions as the Lord Chancellor or the Secretary of State, as the case may be, thinks fit and may be revoked or varied by a subsequent order under this subsection.

(7) A General Commissioner shall not continue in office after he attains the age of seventy-five years, but this subsection shall not apply to the term of office of a Commissioner appointed before the date on which this section comes into force until two years after that date.

(8) The validity of any proceedings of General Commissioners shall not be affected by a defect in the appointment of any of

them, or by a failure to observe the requirements of the last preceding subsection.

(9) This section shall come into force one month after the passing of this Act.

Clerk to General Commissioners.

2.—(1) The General Commissioners for every division shall appoint a clerk and, if they think it necessary, an assistant clerk, and persons appointed under this subsection shall hold office during the pleasure of the Commissioners and act under their direction.

(2) A clerk shall be paid such remuneration in respect of his services as the Board may with the consent of the Treasury determine.

(3) The Board may, in such cases as they may in their discretion determine, pay to or in respect of any full-time clerk such pension or gratuity, or make such provision for the payment of pension or gratuity to or in respect of any full-time clerk, as they may with the consent of the Treasury determine.

In this subsection "full-time clerk" means a clerk as regards whom the Board are satisfied that he is required to devote substantially the whole of his time to the duties of his office.

(4) Without prejudice to the power of any General Commissioners to dismiss their clerk or assistant clerk, the Lord Chancellor or, in Scotland, the Secretary of State may, after consulting the General Commissioners for any division, dismiss their clerk or assistant clerk.

(5) A clerk or assistant clerk shall not continue in office after he has attained the age of seventy years unless the General Commissioners for whom he acts think it desirable in the public interest and extend his term of office; and the term shall not be extended beyond the age of seventy-five years.

(6) The last preceding subsection shall not apply to the term of office of a person appointed before the date on which this section comes into force until two years after that date.

(7) This section shall come into force one month after the passing of this Act.

Inspectors and collectors of taxes.

3.—(1) The Board shall appoint inspectors and collectors of taxes who shall act under the direction of the Board.

(2) In the Income Tax Acts and the enactments relating to the profits tax "inspector" and "collector" mean respectively any inspector of taxes and any collector of taxes, and any reference to a surveyor or assessor shall be taken as a reference to an inspector.

(3) Any legal proceedings or administrative act relating to income tax or the profits tax begun by one inspector or collector may be continued by another inspector or, as the case may

be, another collector; and any inspector or collector may act for any division or other area.

(4) This section shall come into force one month after the passing of this Act.

Declarations.

4.—(1) Every person who is appointed to be—

(*a*) a General Commissioner or a Special Commissioner, or

(*b*) a member of the Board of Referees appointed for the purposes of the Income Tax Act 1952, or

(*c*) a member of a tribunal established under section 28 or section 68 of the Finance Act 1960 (cancellation of certain tax advantages),

shall make a declaration in the form set out in Part I of Schedule 1 to this Act before another person holding the same office, or before a General Commissioner.

(2) Every person who is appointed to be a clerk or assistant clerk to the General Commissioners for any division, or who assists any such clerk, shall make a declaration in the form set out in Part I of Schedule 1 to this Act.

A clerk or assistant clerk shall make the declaration before a General Commissioner for the division, and a person who assists any such clerk shall make the declaration before such a General Commissioner or the clerk.

(3) Every person who is appointed to be a member of the Board shall make a declaration in the form set out in Part II of Schedule 1 to this Act before another member of the Board.

(4) Every person who is appointed an inspector or collector, or who is appointed by the Board to serve in any other capacity, shall make a declaration in the form set out in Part III of Schedule 1 to this Act before such person as the Board may direct.

(5) A declaration under this section shall be made as soon as may be after first appointment to the office in question.

(6) This section (with Schedule 1 to this Act) shall come into force one month after the passing of this Act.

Income tax assessments, returns, collection and claims

Assessments to be made by an inspector or the Board.

5.—(1) Subject to any provision in the Income Tax Acts under which assessments to tax at the standard rate are to be made by the Board, all assessments to tax at the standard rate shall be made by an inspector, and—

(*a*) if the inspector is satisfied that any return under the Income Tax Acts affords correct and complete information concerning income in respect of which tax is chargeable at the standard rate, he shall make an assessment accordingly, and

(*b*) if it appears to the inspector that there is any income in respect of which tax is chargeable at the standard rate and which has not been included in a return of income, or if the inspector is dissatisfied with any return of income, he may make an assessment to tax at the standard rate to the best of his judgment.

(2) All assessments to surtax shall be made by the Board and—

(*a*) if they are satisfied that a return of the income of an individual affords correct and complete information concerning the whole of his income computed in accordance with the provisions of the Income Tax Acts relating to surtax, they shall make an assessment accordingly, and

(*b*) if it appears to them that there has been a failure to make a return of the income of an individual, or if they are dissatisfied with a return of the income of an individual, they may make an assessment to surtax to the best of their judgment.

(3) If an inspector or the Board discover—

(*a*) that any income which ought to have been assessed to tax at the standard rate or to surtax has not been assessed, or

(*b*) that an assessment to tax at the standard rate or to surtax is or has become insufficient, or

(*c*) that any relief which has been given is or has become excessive,

the inspector or, as the case may be, the Board may make an assessment in the amount, or the further amount, which ought in his or their opinion to be charged.

(4) All tax at the standard rate which is charged for any year on any person under subsection (3)(*c*) of this section may, notwithstanding that it was chargeable under more than one Schedule, be included in one assessment, and an appeal against an assessment under subsection (3)(*c*) of this section shall be to the Commissioners to whom an appeal would lie on a claim for the relief in connection with which the assessment is made.

(5) Notice of an assessment under this section shall be served on the person assessed and shall state the time within which any appeal against the assessment may be made.

(6) After the notice of assessment has been served on the person assessed the assessment shall not be altered except in accordance with the express provisions of the Income Tax Acts.

(7) Assessments to tax at the standard rate which are under any provision in the Income Tax Acts to be made by the Board

shall be made in accordance with this section, and as if in paragraphs (*a*) and (*b*) of subsection (1) of this section the references to the inspector were references to the Board.

(8) The Board may delegate any of their functions relating to the making of assessments to income tax to an officer of the Board.

(9) In this section—

"return of income" and "return of the income of an individual" mean a return under section 7 of this Act (including a return under that section as extended by section 144 or section 358(4) of the Income Tax Act 1952);

"return under the Income Tax Acts" includes any statement, declaration or list delivered under the Income Tax Acts,

and references to assessments of tax at the standard rate include references to assessments under section 170 of the Income Tax Act 1952 (payments not out of profits or gains already taxed, etc.).

Leave of General or Special Commissioners required for certain assessments.

6.—(1) An assessment to income tax made by virtue of any of the following enactments (which allow assessments out of time in cases of fraud, wilful default or neglect), that is—

(*a*) the proviso to section 47(1) of the Income Tax Act 1952;

(*b*) the proviso to section 229(3) of the Income Tax Act 1952;

(*c*) sections 51 and 52 of the Finance Act 1960 so far as they relate to an assessment for a year ending not earlier than six years before the end of the normal year mentioned in the said section 51;

(*d*) section 53 of the Finance Act 1960;

may only be made with the leave of a General or Special Commissioner given on being satisfied by an inspector or other officer of the Board that there are reasonable grounds for believing that tax has or may have been lost to the Crown owing to the fraud or wilful default or neglect of any person.

(2) The General or Special Commissioner giving leave to make such an assessment shall take no part in the proceedings, and shall not be present, when any appeal against the assessment is heard or determined.

Returns of income.

7.—(1) Any person may be required by a notice given to him by an inspector or other officer of the Board to deliver to the officer within the time limited by the notice a return of his income, computed in accordance with the Income Tax Acts and specifying each separate source of income and the amount from each source.

(2) Any person may be required by a notice given to him by an inspector or other officer of the Board to deliver to the officer within the time limited by the notice a return of income which is not his income, but in respect of which he is chargeable in any capacity specified in the notice, computed in accordance with the Income Tax Acts and specifying each separate source of income and the amount from each source.

(3) A notice under this section may require a return of income for a specified year of assessment, or a return which is, so far as relates to certain sources of income, a return of income for one year of assessment, and, so far as relates to the remaining sources of income, a return of income for the preceding year of assessment.

(4) So far as a notice under this section relates to income chargeable under Case I or Case II of Schedule D, or any other income which may be computed by reference to the profits or gains of a period which is not a year of assessment, the notice may require a return of profits or gains (computed in accordance with the Income Tax Acts) for a period for which accounts are made up or a period by reference to which income is to be computed.

(5) A notice under this section may require an individual to deliver a return of all his income computed in accordance with the provisions of the Income Tax Acts relating to surtax, or may require a return of his income which will afford the requisite information for computing his income both in accordance with the provisions of the Income Tax Acts relating to surtax and in accordance with the provisions of those Acts relating to tax at the standard rate.

(6) For the purpose of charging surtax a notice under this section may require a person liable to be charged to tax at the standard rate on the income of any incapacitated, deceased or non-resident person under Part XV (incapacitated persons, personal representatives, etc.) or Part XVI (non-residents) of the Income Tax Act 1952 to deliver a return of all the income of the incapacitated, deceased, or non-resident person, computed in accordance with the provisions of the Income Tax Acts relating to surtax, and made to the best of his knowledge.

(7) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.

(8) Part III of the Finance Act 1960 (penalties) shall have effect as if this section were included in column 1 of Schedule 6 to that Act, but if the defendant (or, in Scotland, the defender) in proceedings under section 46 of that Act for failure to deliver

a return under this section proves that there was no income to be included in the return, the penalty shall not exceed five pounds.

(9) In this section references to returns of income computed in accordance with the Income Tax Acts are references to returns which include, as well as all particulars relating to income from which tax has not been deducted, all particulars relating to income from which tax has been deducted before receipt, and relating to charges on income, which are required for computing total income for the purposes of the provisions of the Income Tax Acts relating to surtax or, as the case may require, to tax at the standard rate; and in this subsection the expression " charges on income " means amounts which fall to be deducted in computing total income for either or both of those purposes, or which would fall to be so deducted if the person to whose income the return relates were an individual.

(10) References in section 144 of the Income Tax Act 1952 (return of partnership income) to a statement of profits or gains shall be taken as references to a return of income under this section.

Recovery of tax in inferior courts.

8.—(1) Where the amount of income tax for the time being due and payable under any assessment does not exceed the limit specified in section 40(1)(*b*) of the County Courts Act 1959 (money recoverable by statute), as for the time being in force, the tax may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings in a county court commenced in the name of a collector of taxes.

(2) A written statement as to the wages, salaries, fees and other emoluments paid for any period to the person against whom proceedings under this section are brought, purporting to be signed by his employer for that period or by any responsible person in the employment of the employer, shall in proceedings brought by virtue of this section be prima facie evidence that the wages, salaries, fees and other emoluments therein stated to have been paid to the person charged have in fact been so paid.

(3) Any barrister who is an officer of the Board may appear in, conduct, defend and address the court in any legal proceedings under this section in a county court in England or Wales.

(4) In Scotland subsection (1) of this section shall not apply, but where the amount of income tax for the time being due and payable under any assessment does not exceed two hundred and fifty pounds the tax may, without prejudice to any other remedy, be sued for and recovered from the person charged

therewith as a debt due to the Crown by proceedings commenced in the name of a collector of taxes in the sheriff court or in the sheriff's small debt court, whichever is appropriate.

(5) In the application of subsection (1) of this section to Northern Ireland, for the reference to section 40(1)(*b*) of the County Courts Act 1959 there shall be substituted a reference to section 10(1) of the County Courts Act (Northern Ireland) 1959, and in this section as it applies in Northern Ireland the expression "county court" shall mean a county court held for a division under that Act.

(6) It is hereby declared that in section 78(1) of the Income Tax Act 1952 (recovery of tax in summary proceedings) 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 of sums declared under enactments of the Parliament of Northern Ireland to be a debt recoverable summarily.

(7) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts Act (Northern Ireland) 1959 (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

Procedure for making claims.

9.—(1) This section applies—

(*a*) to claims under the enactments specified in Schedule 2 to this Act, and

(*b*) to claims to which this section is applied by any enactment passed after this Act.

(2) Schedule 2 to this Act shall apply for determining,—

(*a*) according to column 2, whether the claim is to be made to an inspector or the Board, and

(*b*) according to column 3, whether an appeal under this section on the claim lies to the General Commissioners or to the Special Commissioners.

(3) Where in Schedule 2 to this Act the General Commissioners and the Special Commissioners are both specified in column 3, the appeal shall lie to the General Commissioners unless the appellant elects (in accordance with section 12(2) of this Act) that it shall lie instead to the Special Commissioners so, however, that if an appeal to either body of Commissioners is pending against an assessment on the appellant which relates to the same source of income as that to which the claim relates, the appeal on the claim shall lie to that body of Commissioners.

(4) A claim to which this section is applied by any enactment passed after this Act shall be made to the inspector unless it is expressly provided that it shall be made to the Board, and, subject to any provision to the contrary,—

(*a*) if a claim to which this section is so applied is to be made to the inspector, an appeal under this section on the claim shall lie to the General Commissioners, and

(*b*) if a claim to which this section is so applied is to be made to the Board, an appeal under this section on the claim shall lie to the Special Commissioners.

(5) An appeal may be brought against the decision of the inspector or the Board on a claim to which this section applies by giving written notice to the inspector or the Board as the case may be within thirty days of receipt of written notice of that decision:

Provided that the time for appealing against the Board's decision—

(*a*) under section 227 of the Income Tax Act 1952, or

(*b*) on a question of residence, ordinary residence or domicile, or

(*c*) in the case of a claim under section 21 of the Finance Act 1961, on the question whether a fund is one to which that section applies,

shall be three months from receipt of notice of their decision.

(6) A claim to which this section applies shall be in such form as the Board may determine, and the form of claim—

(*a*) shall provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the knowledge and belief of the person making the claim, and

(*b*) may require a return of income to be made in support of the claim,

and, in the case of a claim made by or on behalf of a person who is not resident, or who claims to be not resident or not ordinarily resident or not domiciled, in the United Kingdom, the inspector or the Board may require a statement or declaration in support of the claim to be made by affidavit.

(7) A claim to which this section applies may be made on behalf of an incapacitated person by his trustee, guardian, tutor or curator; and a person who under Part XVI of the Income Tax Act 1952 (non-residents) has been charged with tax on the income of another person may make any such claim for relief by discharge or repayment of that tax.

(8) The inspector or the Board may give effect to any claim to which this section applies by discharge of tax or, on proof to the satisfaction of the inspector or the Board that any tax has been paid by the claimant by deduction or otherwise, by repayment of tax.

(9) Where a claim has been made under this section and the claimant subsequently discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.

(10) On an appeal on a claim to which this section applies, the Commissioners may vary the decision appealed against whether or not the variation is to the advantage of the appellant.

(11) Where it is necessary, in order to give effect to a claim to which this section applies, or as a result of allowing such a claim, to make any adjustment by way of an assessment on any person, the assessment shall not be out of time if it is made within one year of the final determination of the claim.

For the purposes of this subsection, a claim shall not be deemed to be finally determined until the amount recoverable under the claim can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

(12) The Board may delegate any of their powers relating to claims to an officer of the Board.

Profits tax

Profits tax assessments and appeals.

10.—(1) Assessments to the profits tax shall be made by an inspector and, accordingly, in section 24(1) of the Finance Act 1937 for the words "assessed and collected" there shall be substituted the words "assessed by inspectors and collected", and in paragraph 5 of Part I of Schedule 5 to that Act (estimated assessments) for the words "the Commissioners of Inland Revenue may make an assessment according to the best of their judgment" there shall be substituted the words "the inspector may make an assessment according to the best of his judgment".

(2) An assessment to the profits tax made by virtue of any of the following enactments (which allow assessments out of time in cases of fraud, wilful default or neglect), that is—

(*a*) section 27(1)(*a*) of the Finance Act 1958 or (where an assessment to income tax cannot be made in respect of the same matter except under the proviso to section 47(1) or 229(3) of the Income Tax Act 1952 or section 51, 52 or 53 of the Finance Act 1960) section 27(3) of the said Act of 1958;

(*b*) paragraph 7 of Schedule 7 to the Finance Act 1960;

may only be made with the leave of a General or Special Commissioner given on being satisfied by an inspector or other officer of the Board that there are reasonable grounds for

believing that tax has or may have been lost to the Crown owing to the fraud or wilful default or neglect of any person.

The General or Special Commissioner giving leave to make such an assessment shall take no part in the proceedings, and shall not be present, when any appeal against the assessment is heard or determined.

(3) Subject to the provisions of this Act relating to the bringing of appeals out of time, an appeal under paragraph 1 of Part II of Schedule 5 to the Finance Act 1937 against an assessment to the profits tax shall be brought by giving notice in writing to the inspector, and the notice must be given within thirty days from the date of the notice of the assessment and specify the grounds of appeal:

Provided that if on the hearing of the appeal the appellant desires to go into any ground of appeal which was not specified in the notice and the omission of that ground from the notice was, in the opinion of the Commissioners hearing the appeal, not wilful or unreasonable, those Commissioners shall not be precluded from allowing the appellant to go into that ground or taking it into their consideration.

(4) In paragraph 5 of the said Part II (recovery of tax not in dispute on appeal against an assessment)—

(*a*) for the words "an appeal is pending" there shall be substituted the words "an appeal to the General Commissioners or Special Commissioners is pending", and

(*b*) for the words "Commissioners of Inland Revenue" there shall be substituted the words "General Commissioners or the Special Commissioners as the case may be".

Proceedings before Commissioners in income tax and profits tax cases

Jurisdiction of Commissioners in income tax and profits tax proceedings.

11.—(1) Proceedings before the General Commissioners under the Income Tax Acts or the enactments relating to the profits tax shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the place given by the rules in Schedule 3 to this Act is situated.

(2) The parties to any proceedings under the Income Tax Acts or the enactments relating to the profits tax which are to be heard by any General Commissioners may if they think fit agree that, notwithstanding the said rules, the proceedings shall be brought before the General Commissioners for the division specified in the agreement, but an inspector or the Board shall not enter into any such agreement unless satisfied that the Commissioners concerned would be likely to see no objection to the agreement.

(3) In any case in which proceedings under the Income Tax Acts or the enactments relating to the profits tax may be brought at the election of any person before the Special Commissioners instead of before the General Commissioners, the Commissioners before whom the proceedings are to be brought or have been brought may, if they think fit, on an application made by the parties arrange with the other Commissioners concerned for the transfer of the proceedings to those other Commissioners; and the proceedings may be so transferred notwithstanding that the election has been exercised, or that the time for exercising the election has expired without its being exercised.

(4) No determination of any General Commissioners under the Income Tax Acts or the enactments relating to the profits tax shall be questioned, whether by a case stated under section 64 of the Income Tax Act 1952 or otherwise, on the ground that this section did not authorise those General Commissioners to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to those General Commissioners before or in the course of the proceedings leading to the determination.

Procedure on appeals and other proceedings before Commissioners in income tax and profits tax cases.

12.—(1) Any appeal or other proceedings to which this subsection applies may be brought out of time if on an application for the purpose an inspector or other officer of the Board is satisfied that there was a reasonable excuse for not bringing the appeal or other proceedings within the time limited, and that the application was made thereafter without unreasonable delay, and gives his consent in writing; and the inspector or other officer of the Board, if not satisfied, shall refer the application for determination by the Commissioners.

This subsection applies to proceedings before the General Commissioners or the Special Commissioners under the Income Tax Acts or the enactments relating to the profits tax being—

(*a*) an appeal, or

(*b*) proceedings which are to be heard and determined in the same way as an appeal against an assessment.

(2) A right to elect to bring an appeal or other proceedings under the Income Tax Acts or the enactments relating to the profits tax before the Special Commissioners instead of before the General Commissioners shall be exercised by notice combined (in the case of an appeal) with the notice of appeal, or by a separate notice in writing to the inspector or other officer of the Board within the time limited for bringing the proceedings, and if no such notice of election is given the appeal or other proceedings shall be brought before the General Commissioners.

If there is a right to elect to bring an appeal or other proceedings before the Special Commissioners instead of before the General Commissioners, the Commissioners to whom an application under the preceding subsection is to be referred shall be the General Commissioners unless the election has been exercised before the application is so referred.

(3) The General or Special Commissioners may at any time before the determination of an appeal or other proceedings to which subsection (1) of this section applies give notice to the appellant or other party to the proceedings (not being an inspector or the Board) requiring him within the time specified in the notice—

(*a*) to deliver to them such particulars as they may require for the purpose of determining the appeal or other proceedings, and

(*b*) to make available for inspection by them, or by any officer of the Board, all such books, accounts or other documents in his possession or power as may be specified or described in the notice, being books, accounts or other documents which, in the opinion of the Commissioners issuing the notice, contain or may contain information relating to the subject matter of the proceedings,

and any officer of the Board may, at all reasonable times, inspect and take copies of, or extracts from, any particulars delivered under paragraph (*a*) of this subsection; and the Commissioners or any officer of the Board may take copies of, or extracts from, any books, accounts or other documents made available for their or his inspection under paragraph (*b*) of this subsection.

Part III of the Finance Act 1960 (penalties) shall have effect as if this subsection were included in column 2 of Schedule 6 to that Act, and in section 59 of that Act for the references to section 54 of the Income Tax Act 1952 there shall be substituted references to this subsection.

(4) Save as otherwise provided in the Income Tax Acts or the enactments relating to the profits tax the determination of the General Commissioners or the Special Commissioners in any proceedings under the Income Tax Acts or the enactments relating to the profits tax shall be final and conclusive.

(5) The following provisions of the Income Tax Act 1952, that is,

section 52 (procedure on appeals)

section 59 (witnesses)

section 64 (case stated)

shall apply to any appeal or other proceedings to which subsection (1) of this section applies subject, in the case of proceedings other than appeals against assessments, to the omission of section 64(10) and to any other necessary modifications.

(6) In the application of the said section 52 to proceedings to which the Board, or an officer of the Board other than an inspector, are parties, for the reference in that section to the surveyor there shall be substituted a reference to the Board or that officer, and in the application of the said section 59 to proceedings other than an appeal against an assessment the references in that section to the person to be charged shall be taken as references to the party or parties to the proceedings.

Agreements as to amount of tax not in dispute on an appeal against an assessment.

13.—(1) If on an appeal to which section 63(2) of the Income Tax Act 1952 or paragraph 5 of Part II of Schedule 5 to the Finance Act 1937 (recovery of tax not in dispute on an appeal against an assessment) applies the appellant and the inspector or other officer of the Board come to an agreement, whether in writing or otherwise, as to the amount of tax charged by the assessment which should be paid as if it were tax charged by an assessment in respect of which no appeal is pending, the like consequences shall ensue as would have ensued if the General Commissioners or the Special Commissioners, as the case may be, had come to a decision to that effect under the said section 63(2) or the said paragraph 5 on the date when the agreement was come to, but without prejudice to the making of a further agreement, or of a decision or further decision under the said section 63(2) or the said paragraph 5.

(2) The preceding subsection shall not apply where, within thirty days from the date when the agreement was come to, the appellant gives notice in writing to the inspector or other officer of the Board that he desires to repudiate or resile from the agreement.

(3) Where an agreement is not in writing—

(*a*) the preceding provisions of this section shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector or other officer of the Board to the appellant, or by the appellant to the inspector or other officer, and

(*b*) references in the preceding provisions of this section to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.

(4) References in this section to an agreement being come to with an appellant and the giving of notice to or by an appellant include references to an agreement being come to with, and the giving of notice to or by, a person acting on behalf of the appellant in relation to the appeal.

(5) The transfer of proceedings under this Act from one body of Commissioners to another body of Commissioners shall not affect the validity of a decision by the General Commissioners or the Special Commissioners under the said section 63(2) or the said paragraph 5.

Proceedings in income tax and profits tax cases in Northern Ireland.

14.—(1) Subject to this section, all references in the Income Tax Acts and the enactments relating to the profits tax to the General Commissioners (however expressed, and including references in enactments conferring a right of appeal to the General Commissioners or, at the election of the appellant, to the Special Commissioners) shall, in relation to proceedings in Northern Ireland, be taken as references to the Special Commissioners or, in the cases provided for in the next following section, a county court in Northern Ireland.

(2) A case concerning income tax or the profits tax which is stated by the Special Commissioners under section 64 of the Income Tax Act 1952 in proceedings in Northern Ireland shall be a case for the opinion of the Court of Appeal in Northern Ireland, and the Income Tax Acts and the enactments relating to the profits tax shall have effect as if that section applied in relation to such proceedings—

(*a*) with the substitution for references to the High Court of references to the Court of Appeal in Northern Ireland, and

(*b*) with the omission of subsections (4) and (5) of that section, and

(*c*) with the omission in subsection (9) of that section of the reference to an appeal from the High Court to the Court of Appeal in Northern Ireland,

and the procedure relating to the transmission of the case to, and the hearing and determination of the case by, the Court of Appeal in Northern Ireland shall be that for the time being in force in Northern Ireland as respects cases stated by a county court in exercise of its general jurisdiction.

(3) In relation to proceedings in Northern Ireland brought under the Income Tax Acts or the enactments relating to the profits tax, section 1 of the Northern Ireland Act 1962 (appeals to the House of Lords) shall have effect as if the commencement of this Act were the day appointed for the purposes of that section.

(4) For the purposes of this and the next following section—

(*a*) " proceedings in Northern Ireland " means proceedings as respects which the place given by the rules in Schedule 3 to this Act is in Northern Ireland, and " proceedings in Great Britain " shall be construed accordingly;

(*b*) proceedings under sections 143, 213 and 329 of the Income Tax Act 1952 (proceedings to which more than one tax-payer is a party) shall be proceedings in Northern Ireland if the place given by the rules in Schedule 3 to this Act in relation to each of the parties concerned in the proceedings is in Northern Ireland, and in relation to such proceedings the right of election to bring proceedings before a county court in Northern Ireland which is mentioned in subsection (1) of this section and the next following section shall be exercisable jointly by all the parties concerned in the proceedings,

and sections 21, 22 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if references in those provisions to any enactment included a reference to this and the next following section.

(5) No determination of the Special Commissioners shall be questioned, whether by a case stated under the said section 64 or otherwise, on the ground that the place given by the rules in Schedule 3 to this Act was not in Northern Ireland, and accordingly that the proceedings ought to have been determined by some body of General Commissioners, except by a party by whom or on whose behalf an objection to the jurisdiction was made to the Special Commissioners before or in the course of the proceedings leading to the determination.

Election for county court in Northern Ireland.

15.—(1) Proceedings in Northern Ireland—

(*a*) which are brought under the Income Tax Acts or the enactments relating to the profits tax by an appellant or other party who is not the Board or an officer of the Board, and

(*b*) which, if they had been proceedings in Great Britain, might have been brought before the General Commissioners,

shall, if the party bringing the proceedings by notice combined (in the case of an appeal) with the notice of appeal, or by a separate notice in writing to the inspector given within the time limited for bringing the proceedings, so elects, be brought before a county court in Northern Ireland instead of before the Special Commissioners.

(2) In relation to proceedings brought under this section—

(*a*) section 12 (except subsection (2)) of this Act, and

(*b*) section 510 of the Income Tax Act 1952 and section 51 of the Finance Act 1949 (settling of income tax and profits tax appeals by agreement), and

(*c*) section 63(2) of the Income Tax Act 1952, paragraph 5 of Part II of Schedule 5 to the Finance Act 1937 and section 13 of this Act,

shall apply with the substitution for references to the Special Commissioners (however expressed) of references to the county court.

(3) Where proceedings are brought before a county court in Northern Ireland under this section—

(*a*) the county court shall have and exercise the same powers and authority in relation to the assessment appealed against (if any), the proceedings, the determination, and all matters consequent thereon, as the Special Commissioners would have and exercise,

(*b*) subject to county court rules, the practice and procedure in the proceedings shall be that followed in income tax cases in a county court in Northern Ireland before the commencement of this Act, and

(*c*) the proceedings shall be heard and determined by a single judge sitting alone, and not in public, who may, for all the purposes of and incidental to the hearing and determination of the proceedings, exercise all the powers, authority and jurisdiction exercisable by a county court in Northern Ireland in relation to the hearing and determination of an appeal to which Part VI of the County Courts Act (Northern Ireland) 1959 (appeals to the county court) applies.

(4) Within thirty days after the determination by the county court of proceedings brought under this section any party to the proceedings may require the court to state a case on a point of law for the opinion of the Court of Appeal in Northern Ireland.

(5) The procedure relating to the statement of the case shall be that for the time being in force in Northern Ireland as respects cases stated under section 2 of the County Courts Appeals Act (Northern Ireland) 1964 or any enactment of the Parliament of Northern Ireland re-enacting the said section 2 with or without modification so, however, that notwithstanding anything in subsection (7) of the said section 2 or in any such re-enactment, an appeal, with leave as required by section 1 of

the Northern Ireland Act 1962 as applied by the last preceding section, shall lie to the House of Lords from any decision of the Court of Appeal in Northern Ireland upon a case stated to it pursuant to the last preceding subsection.

(6) On the determination by the county court under this section of an appeal against an assessment, tax shall be paid in accordance with the determination notwithstanding that a case has been required to be stated or is pending:

Provided that if the amount of the assessment is altered by the order or judgment of the Court of Appeal, then—

(*a*) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as the Court of Appeal may allow, or

(*b*) if too little tax has been paid, the amount unpaid shall be deemed to be arrears of tax, and shall be paid and recovered accordingly.

(7) Subject to the preceding provisions of this section the determination of the county court in proceedings under this section shall be final and conclusive.

(8) No determination of a county court under this section shall be questioned, whether by a case stated or otherwise, on the ground that the proceedings were not proceedings in Northern Ireland.

Supplemental

Interpretation.

16.—(1) In this Act "the Board" means the Commissioners of Inland Revenue.

(2) Any reference in the Income Tax Acts to the Board (whether referred to as such, or as "the Commissioners of Inland Revenue") shall, so far as it relates to anything which may under this Act be delegated by the Board to an officer of the Board, include a reference to such an officer.

(3) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.

Short title, construction, consequential amendments, transitionals, commencement and repeals.

17.—(1) This Act may be cited as the Income Tax Management Act 1964.

(2) This Act, so far as it relates to income tax. shall be construed as one with the Income Tax Acts and, so far as it relates to the profits tax, shall be construed as one with the enactments relating to the profits tax.

(3) The enactments mentioned in Schedule 4 to this Act shall have effect subject to the amendments there specified, being amendments consequent on the provisions of this Act, and minor amendments, and this Act shall have effect subject to the transitory provisions in Schedule 5 to this Act.

(4) Save as otherwise expressly provided, this Act shall come into force on 6th April 1965, and references in this Act to the commencement of this Act should be taken as references to that date.

(5) The enactments mentioned in Schedule 6 to this Act (which include enactments which were already obsolete or unnecessary before the passing of this Act) shall be repealed to the extent specified in the third column of that Schedule, and the repeals in Part I of that Schedule shall take effect one month after the passing of this Act.

SCHEDULES

SCHEDULE 1

Section 4.

FORMS OF DECLARATIONS

PART I

GENERAL AND SPECIAL COMMISSIONERS AND OTHERS

"I, A.B., do solemnly declare that I will impartially and to the best of my ability execute my duties under the Income Tax Acts and the enactments relating to the profits tax; and that I will not disclose any information received by me in the execution of my duties except for the purposes of my duties or for the purposes of any prosecution for an offence relating to income tax or the profits tax, or in such other cases as may be required by law."

PART II

COMMISSIONERS OF INLAND REVENUE

"I, A.B., do solemnly declare that I will not disclose any information received by me in the execution of my duties except for the purposes of those duties or for the purposes of any prosecution for an offence relating to inland revenue, or in such other cases as may be required by law".

PART III

INSPECTORS, COLLECTORS AND OTHER OFFICERS

"I, A.B., do solemnly declare that I will not disclose any information received by me in the execution of the duties which may from time to time be assigned to me by the Board of Inland Revenue except for the purposes of my duties, or to the Board of Inland Revenue or in accordance with their instructions, or for the purposes of any prosecution for an offence relating to inland revenue, or in such other cases as may be required by law."

SCHEDULE 2

Section 9

CLAIMS

Enactment	Claim to be made to	Appeal on claim to
Income Tax Act 1952 Section 65(2)	Board ...	Any of the bodies of Commissioners having jurisdiction to hear an appeal against the assessment, or the later of the assessments, to which the claim relates.

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Enactment	Claim to be made to	Appeal on claim to
Section 66	Board ...	Special Commissioners.
Part III	Inspector ...	General Commissioners.
Section 120	Board ...	Special Commissioners.
Claims for repayment of tax under sections 127(3), 129 (5) or 130(1)(*a*).	Inspector ...	General Commissioners or Special Commissioners.
Section 132(2)(*a*)	Board ...	Special Commissioners.
„ 181	Inspector ...	Special Commissioners.
„ 190	Board ...	Special Commissioners.
„ 192	Board ...	Special Commissioners.
„ 193(3)	Board ...	Special Commissioners.
„ 195	Board ...	Special Commissioners.
„ 200	Inspector ...	Special Commissioners.
„ 201	Inspector ...	Special Commissioners.
„ 206	Inspector ...	General Commissioners.
Part VIII, except section 227 (2).	Inspector ...	General Commissioners.
Section 227(2)	Board ...	Special Commissioners.
„ 238	Board ...	Special Commissioners.
„ 239	Board ...	Special Commissioners.
„ 249(2)(*c*)	Board ...	Special Commissioners.
„ 249(5)	Board ...	Special Commissioners.
„ 262(5)	Board ...	Special Commissioners.
„ 318	Board ...	Special Commissioners.
„ 324(1)	Inspector ...	General Commissioners or Special Commissioners.
Part XII	Inspector ...	General Commissioners or Special Commissioners.
Section 347(1)(*a*) (where Schedule 16, paragraph 13, does not apply).	Board ...	Special Commissioners.
Section 381	Board ...	Special Commissioners.
„ 385(2)	Board ...	Special Commissioners.
„ 418(5)	Inspector ...	General Commissioners or Special Commissioners.
„ 419(6)	Inspector ...	General Commissioners or Special Commissioners.
„ 422	Inspector ...	General Commissioners or Special Commissioners.
„ 425	Inspector ...	Special Commissioners.
„ 427(2)	Inspector ...	Special Commissioners.
„ 429(3)	Inspector ...	Special Commissioners.
„ 438	Inspector ...	Special Commissioners.
„ 439	Inspector ...	Special Commissioners.
„ 440	Inspector ...	Special Commissioners.
„ 443	Inspector ...	Special Commissioners.
„ 445(3)	Inspector ...	General Commissioners or Special Commissioners.
„ 447	Board ...	Special Commissioners.
„ 448	Board ...	Special Commissioners.
„ 449	Board ...	Special Commissioners.
„ 451	Board ...	Special Commissioners.
„ 455	Inspector ...	Special Commissioners.
„ 465(2)	Inspector ...	General Commissioners or Special Commissioners.

SCH. 2

Enactment	Claim to be made to	Appeal on claim to
Section 466(2)	Inspector ...	General Commissioners or Special Commissioners.
„ 470(1)(2)	Inspector ...	Special Commissioners.
„ 471	Inspector ...	Special Commissioners.
„ 472	Inspector ...	Special Commissioners.
Schedule 8, III, paragraph 8	Board ...	Special Commissioners.
Schedule 16, paragraph 13...	Inspector ...	Special Commissioners.
Section 27(1) of the Finance Act 1920 as set out in Part II of Schedule 18.	Board ...	Special Commissioners.
Schedule 18, III, paragraph 4(1).	Board ...	Special Commissioners.
Schedule 20, paragraph 10(2), except so far as it relates to the profits tax.	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1952		
Section 18	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1953		
Section 19(5)	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1954		
Section 18	Inspector ...	General Commissioners or Special Commissioners.
Claims for repayment of tax under Schedule 3, paragraph 7(1).	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1956		
Section 12	Inspector ...	General Commissioners or Special Commissioners.
„ 40	Board ...	Special Commissioners.
Finance Act 1957		
Section 26(2)(3)	Board ...	Special Commissioners.
Schedule 6, paragraph 1(1)(*c*) (ii).	Board ...	Special Commissioners.
Finance Act 1958		
Section 37	Board ...	Special Commissioners.
Finance Act 1960		
Section 21(4)	Board ...	General Commissioners or Special Commissioners.
„ 38(4)	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1961		
Section 21	Board ...	Special Commissioners.
Section 22	Inspector ...	General Commissioners or Special Commissioners.
Finance Act 1962		
Section 16(6)	Inspector ...	General Commissioners or Special Commissioners.

SCH. 2

Enactment	Claim to be made to	Appeal on claim to
Finance Act 1963		
Part II, Chapter II except Schedule 6.	Inspector ...	General Commissioners or Special Commissioners.
Schedule 6 in relation to surtax and, where the claimant is not resident in the United Kingdom, in relation to tax at the standard rate.	Board ...	Special Commissioners.
Schedule 6 except as above...	Inspector ...	General Commissioners.

Sections 11 and 14.

SCHEDULE 3

RULES FOR ASSIGNING PROCEEDINGS TO COMMISSIONERS

Description of proceedings	*Place given by these rules*
1. An appeal against an assessment under Case I or Case II of Schedule D.	The place where the trade, profession or vocation is carried on, or in which the head office or principal place of business is situated.
2. Any other proceedings relating to a trade, profession or vocation the profits of which are assessable under Case I or Case II of Schedule D, or would be so assessable if there were any.	
3. An appeal against an assessment under Schedule E and any appeal in exercise of a right conferred by regulations under section 157 of the Income Tax Act 1952.	Subject to the right of election for place of residence, the place of employment or such other place as may be assigned instead by regulations under section 157 of the Income Tax Act 1952.
4. An appeal against an assessment under Schedule B and any proceedings concerning the annual value of land.	The place where the property is situated.
5. An appeal against an assessment under Schedule D, other than Cases I and II.	Subject to the right of election for place of residence,— (*a*) if the person assessed is carrying on a trade, profession or vocation, the place in which the trade, profession or vocation is carried on, or in which the head office or principal place of business is situated, or

SCH 3.

Description of proceedings	*Place given by these rules*
	(*b*) if the person assessed is employed, and does not carry on a trade, profession or vocation, the place of employment.
6. Any proceedings under the Income Tax Acts not covered by the preceding rules.	The place where the appellant or other party to the proceedings (not being an inspector or the Board) ordinarily resided in the year of assessment to which the proceedings relate. If the party was resident or ordinarily resident outside the United Kingdom, the Board may give directions, which may be either general or addressed to a particular occasion, to meet the case.
7.—(1) An appeal against an assessment to the profits tax. (2) Any other proceedings under the enactments relating to the profits tax.	The place where the trade or business is carried on, or in which the head office or principal place of business is situated.

Rules 3 and 5 have effect subject to rule 4 above.

Where a right of election for the place of residence is provided in column 2 above, the appellant may, by notice in writing to the inspector or the Board (given not later than the notice of appeal), elect for the place where he ordinarily resided in the year of assessment to which the proceedings relate.

The rules in this Schedule have effect subject to sections 143, 213 and 329 of the Income Tax Act 1952 (which relate to proceedings to which more than one taxpayer may be a party) and to any other express provisions in the Income Tax Acts.

SCHEDULE 4

Section 17.

CONSEQUENTIAL AND MINOR AMENDMENTS

Translation of references to Commissioners

(1) For references to the General Commissioners or the Special Commissioners (or to both, and however expressed) in the enactments listed in the Table set out at the end of this paragraph there shall be substituted—

(*a*) in the enactments in Part I of the Table, references to the Board,

(*b*) in the enactments in Part II of the Table, references to the Board or, for the purpose of charging tax at the standard rate, an inspector, and

(*c*) in the enactments in Part III of the Table, references to an inspector.

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(2) The Board may delegate any of the functions conferred on them by this paragraph to an officer of the Board.

(3) On an appeal to the General Commissioners or Special Commissioners, the Commissioners shall have jurisdiction to review any relevant decision taken by an inspector or the Board in exercise of the functions transferred to the inspector or the Board by this Schedule.

TABLE

PART I

Functions transferred to Board

Income Tax Act 1952
- Section 119(1)(3)
- Section 188
- Part IX except sections 229(4), 247 and 248(3)
- Section 353(3)
- Section 412(3)
- Schedule 8, III, paragraph 2
- Schedule 18, section 27(4) of the Finance Act 1920 as set out in Part II

Finance (No. 2) Act 1955
- Section 4(8)(*c*)
- Schedule 3, paragraphs 2(1)(*b*)(2), 3(2) and 3(5)

Finance Act 1957
- Section 33(1)(2)(*a*)

Finance Act 1959
- Section 23(2)(*b*)

Finance Act 1960
- Section 33(4)(*b*)
- Section 45(2)

PART II

Functions transferred to Board or inspector

Income Tax Act 1952
- Section 394(1)
- Section 400(1)
- Section 402
- Section 406(3)
- Section 410(1)
- Section 414(1)(3)
- Section 422(4)

PART III

Functions transferred to inspector

Income Tax Act 1952
- Section 102
- Section 104
- Section 125(3)
- Section 128(1)
- Section 135(2)
- Section 137(*c*)
- Section 137(*i*)
- Section 299
- Section 307(4)
- Section 308(4)
- Section 479(1)(*b*)(2)
- Schedule 18, Part III, paragraph 2(2)

Finance Act 1952
- Schedule 5, paragraphs 3(1) and 4(1)(*b*)

Other amendments SCH. 4

Income Tax Act 1952

(15 & 16 Geo. 6 & 1 Eliz. 2 c. 10)

Section 25(1) (Form of return)

For the words " by the preceding provisions of this Chapter " there shall be substituted the words " under the Income Tax Acts ".

Section 51 (Appeal against assessment)

1. In subsection (1) for the words from " made " to " General Commissioners " there shall be substituted the words " to tax at the standard rate shall be entitled to appeal—

(*a*) except where the assessment was made by the Commissioners of Inland Revenue, to the General Commissioners, and

(*b*) where the assessment was made by the Commissioners of Inland Revenue, to the Special Commissioners ".

2. The references in subsections (1) and (3) to the surveyor shall be taken as references to the inspector or officer of the Board by whom the notice of assessment was given.

Section 52 (Procedure on appeals)

In subsection (2) for the words " the surveyor and the assessor " there shall be substituted the words " any officer of the Commissioners of Inland Revenue ".

In subsection (5) for the words " or surcharge the Commissioners shall abate or reduce the assessment or surcharge accordingly " there shall be substituted the words " the assessment shall be reduced accordingly ".

In subsection (6) for the words " they shall charge him with the excess " there shall be substituted the words " the assessment shall be increased accordingly ".

Section 62(1) (Option to appeal to Special Commissioners)

For the words " or a surcharge under Schedule D " there shall be substituted the words " or under Schedule E ".

Section 63(2) (Recovery of tax not in dispute on appeal)

The subsection shall apply to assessments to surtax as well as assessments to tax under Schedule D.

Section 64 (Case stated)

In subsections (1) and (2) references to the surveyor shall include references to any officer of the Board.

In subsection (10) for the words " assessment of the Commissioners " there shall be substituted the words " determination of the Commissioners ".

Section 65(2) (Relief against double assessment)

The subsection shall apply to assessments to surtax as well as assessments to tax at the standard rate.

Section 66 (Relief for error or mistake)

1. In subsection (1) for the words " the return or statement made by him for the purposes of the assessment " there shall be substituted the words " any return or statement ".

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2. For subsections (4) and (5) there shall be substituted the following subsection—

"(4) If any appeal is brought from the decision of the Commissioners of Inland Revenue on the claim the Special Commissioners shall hear and determine the appeal in accordance with the principles to be followed by the Commissioners of Inland Revenue in determining applications under this section; and neither the appellant nor the Commissioners of Inland Revenue shall be entitled to require a case to be stated under section 64 of this Act otherwise than on a point of law arising in connection with the computation of profits or income."

Section 71(2) (Evidence that tax is due in proceedings for recovery of tax)

The reference to the surveyor shall include a reference to any officer of the Board.

Section 72 (Date of payment of tax)

In subsection (1) and in the proviso to subsection (3) for the words "signed and allowed" (in each of the three places) there shall be substituted the word "made".

Section 73(3) (Receipt for payment of tax)

For the words "without charge" to the end of the subsection there shall be substituted the words "if so requested give a receipt".

Section 118(1) (Tax under Schedule C)

For the words "the Commissioners designated for that purpose by this Act" there shall be substituted the words "the Commissioners of Inland Revenue".

Section 127(3)

(Basis period for tax under Schedule D, Cases I and II)

1. The decision whether or not to give a direction under the subsection shall be subject to an appeal to the General or Special Commissioners who shall grant such relief, if any, as is just.

Subject to paragraph 2 below, the appeal shall be brought within thirty days of receipt of notice of the decision.

2. If the decision is to give a direction, and an assessment is made in accordance with the direction, the appeal against the decision shall be by way of an appeal against the assessment.

Section 127(5) (Computation under Cases I and II of Schedule D)

For the words "subsections (2) to (4) of this section" there shall be substituted the words "subsections (2) and (3) of this section".

Sections 157 and 158 (Pay-as-you-earn)

References in the sections to emoluments shall include all income assessable to tax under Schedule E.

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Section 170 (Payments not out of profits or gains already taxed)

1. For subsections (2) and (3) there shall be substituted the following subsection—

"(2) Where any such payment as is mentioned in the preceding subsection is made by or through any person, that person—

(*a*) shall forthwith deliver to the inspector an account of the payment, and

(*b*) shall be assessable and chargeable with tax at the standard rate on the payment or on so much thereof as is not made out of profits or gains brought into charge to tax."

2. An appeal under section 51 of the Income Tax Act 1952 against an assessment under section 170(2) shall lie to the Special Commissioners and not to the General Commissioners.

Section 216 (Dependent relatives)

1. The apportionment under subsection (2) may be effected as the persons entitled to claim the relief agree.

2. Subject to any such agreement, subsections (4) and (5) of section 213 of the Act shall apply to an apportionment under section 216(2), and as if in section 213(5) the reference to a claim under section 212 were a reference to a claim under section 216.

Section 229(4) (Assessments to surtax)

The right of appeal against an assessment to surtax shall be exercisable on giving notice in writing to the officer of the Board by whom the notice of assessment was given within thirty days after the date of the notice of assessment and the notice of appeal shall specify the grounds of appeal:

Provided that if on the hearing of the appeal the appellant desires to go into any ground of appeal which was not specified in the notice and the omission of that ground from the notice was, in the opinion of the Commissioners hearing the appeal, not wilful or unreasonable, those Commissioners shall not be precluded from allowing the appellant to go into that ground or taking it into their consideration.

Section 232

(Delivery of additional particulars for the purposes of surtax)

For the words from the beginning to "nineteen of this Act" there shall be substituted the words "The Commissioners of Inland Revenue may for the purpose of charging surtax require any individual".

Sections 238 and 239 (Relief from surtax)

The limitations in the sections on the time for making a claim shall cease to have effect.

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Section 247(1) (Company surtax: appeal against a direction)

For the words "the clerk to the Commissioners" there shall be substituted the words "an officer of the Commissioners of Inland Revenue".

Section 248(3) (Company surtax: appeal against apportionment)

For the words "their clerk" there shall be substituted the words "an officer of the Commissioners of Inland Revenue".

Section 249(2)(*b*) (Company surtax: Consequences of apportionment under Part IX of Income Tax Act 1952)

For the words from "be included" to "require" there shall be substituted the words "form part of his total income".

Section 251(3) (Company surtax: directors making statutory declaration of non-avoidance)

After the words "the said statutory declaration" there shall be added the words "and any counter-statement which they may think fit to submit".

Section 323(1) (Claim for capital allowances)

For the words "annual statement required to be delivered under this Act of the profits or gains thereof" there shall be substituted the words "returns of income for income tax purposes".

Section 341 (Relief for losses)

1. In subsection (1) for the words from "apply" to the end of the subsection there shall be substituted the words "claim relief from tax on an amount of his income equal to the amount of the loss".

2. In subsection (5) for the words "repayment" in both places there shall be substituted the words "relief from tax", and for the word "made" there shall be substituted the word "given".

Section 342 (Carry-forward of losses)

A claim under the section, so far as it concerns the amount of the loss for any year of assessment, shall be made within six years after that year of assessment, but the question whether any and if so how much relief on that amount should be given under the section against tax for any year of assessment may be the subject of a separate claim made not later than six years after that year of assessment.

Section 346 (Carry-forward of losses against tax under Case VI)

A claim under the section, so far as it concerns the amount of the loss for any year of assessment, shall be made within six years after that year of assessment, but the question whether any and if so how much relief on that amount should be given under the section against tax for any year of assessment may be the subject of a separate claim made not later than six years after that year of assessment.

In subsection (2) for the words "as he would be required under this Act to include in a return of his total income for that year" there shall be substituted the words "as fall to be taken into account in computing his total income for that year".

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Section 365(1) (Chargeability of personal representatives)

For the word "charged" there shall be substituted the word "chargeable".

Section 371 (Non-residents: charge on percentage of turnover)

1. In subsection (1) for the words "Commissioners by whom the assessment is made" there shall be substituted the word "inspector", for the words "Commissioners may if they think fit" there shall be substituted the words "inspector or Commissioners may if he or they think fit" and for the words from "in such case" to "by the resident person" there shall be substituted the words "the inspector may by notice require the resident person to deliver a return".

2. In subsection (2) for the words "the Commissioners by whom the assessment on the percentage basis is made" there shall be substituted the words "the inspector or Commissioners".

3. In subsection (3) for the words "determined either in the first instance or" there shall be substituted the words "as confirmed or determined".

Section 372 (Non-residents: charge on basis of merchanting profit)

For the words from "if he thinks fit" to "made or amended" there shall be substituted the words "by notice included in a return of income delivered within six years from the end of the year of assessment for which he is chargeable elect to be assessed in respect of those profits or gains".

Section 413(1) (Transfer of income abroad)

The provision for assessment by the Special Commissioners shall cease to have effect but an appeal under section 51 of the Income Tax Act 1952 against an assessment to tax charged under the subsection shall lie to the Special Commissioners and not to the General Commissioners.

Section 430(3) (Life assurance companies with head office outside the United Kingdom: charge by Special Commissioners)

The subsection shall cease to have effect but an appeal under section 51 of the Income Tax Act 1952 against an assessment to tax charged under the section shall lie to the Special Commissioners and not to the General Commissioners.

Section 507 (Time limit for claims for relief)

1. For the words from "by any provision" to "under this Act" there shall be substituted the words "no claim for relief under the Income Tax Acts".

2. A claim (including a supplementary claim) to which section 9 of this Act applies which could not have been allowed but for the making of an assessment after the year of assessment to which

SCH. 4 the claim relates may be made at any time before the end of the year of assessment following that in which the assessment was made notwithstanding that the claim would be out of time under section 507.

Schedule 8

(Public revenue dividends payable by public offices and departments)

1. In paragraph 1 of Part I for the words "Commissioners appointed to assess and charge the tax thereon" there shall be substituted the words "Commissioners of Inland Revenue".

2. In paragraph 1 of Part II for the words "Commissioners for Offices in the said public office or department" there shall be substituted the words "Commissioners of Inland Revenue".

3. In paragraph 3 of Part II for the words from the beginning to "payment, who" there shall be substituted the words "Where any payment is made of public revenue dividends charged under paragraph 1 of this Part of this Schedule the appropriate officer".

Schedule 18, Part III

(Double taxation—Republic of Ireland)

In paragraph 5, sub-paragraphs (1) and (2) shall cease to have effect and in sub-paragraph (3) for the words "any such claim" there shall be substituted the words "any appeal on a claim under section twenty-seven of the Finance Act 1920 (as set out in Part II of this Schedule)".

Finance Act 1953

(1 & 2 Eliz. 2. c. 34)

Section 15(1)(2) (Relief for losses)

For the word "adjustment" (in both places in both subsections) there shall be substituted the word "relief", and for the word "made" (in both subsections) there shall be substituted the word "given".

Section 20(4) (Subvention payments between associated companies)

1. For the reference to the Commissioners there shall be substituted a reference to an inspector.

2. Within thirty days of receipt of notice of the inspector's decision under the subsection an appeal may be brought against the decision either to the General Commissioners or to the Special Commissioners.

Finance Act 1961

(9 & 10 Eliz. 2. c. 36)

Section 28 (Assessments under Schedule E)

The reference in subsection (1) to emoluments, and the references in subsection (3) to emoluments chargeable to tax under Schedule E, shall include references to all income assessable to tax under Schedule E.

Finance Act 1962 SCH. 4

(10 & 11 Eliz. 2. c. 44)

Section 24 (Sales of land by land-owning companies)

An appeal under section 51 of the Income Tax Act 1952 against an assessment to income tax charged under the section shall lie to the Special Commissioners and not to the General Commissioners.

Finance Act 1963

(1963 c. 25)

Section 16 (1) (Assessment under Case VIII of Schedule D)

For the words from " either " to the end of the subsection there shall be substituted the words " if they arise from more than one source, be assessed in one or more assessments, and in the latter case each assessment may relate to profits or gains from one or more sources ".

SCHEDULE 5

Section 17.

TRANSITORY PROVISIONS

PART I

INCOME TAX AND THE PROFITS TAX

General provisions as to continuity with law before commencement

1.—(1) All the functions conferred on the Board and on inspectors and other officers of the Board by this Act may be exercised as respects periods before the commencement of this Act and tax for periods before the commencement of this Act, as well as respects later periods and tax for later periods ; and this Act shall, save as otherwise expressly provided, apply in relation to events before the commencement of this Act as it applies in relation to events after the commencement of this Act.

(2) Except where the context otherwise requires, the provisions of this Act shall apply in relation to appointments made, notices given, returns delivered, assessments signed, decisions and determinations made, and other things done, under an enactment repealed by this Act, or under an enactment amended by this Act as it applied before amended, as if given, delivered, made or done under the corresponding provisions of this Act, or the enactment as amended by this Act.

(3) References in this Act, and in any Act passed after this Act which is to be construed with the Income Tax Acts or the enactments relating to the profits tax, shall be construed in accordance with the preceding provisions of this paragraph and, in particular, as if references to assessments made by the Board or an inspector included, as respects periods before the commencement of this Act, references to assessments signed by the General or Special Commissioners or any other Commissioners or officer.

(4) This paragraph has effect subject to the following provisions of this Schedule.

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Appointments

2.—(1) Without prejudice to the general provisions of the preceding paragraph, the persons who were acting as General Commissioners for any division immediately before the coming into force of section 1 of this Act shall be deemed to be appointed under that section as General Commissioners for that division.

(2) The persons who immediately before the coming into force of section 1 of this Act were acting as Commissioners in relation to public offices or employments of profit in the City of London shall be deemed to be appointed under that section as General Commissioners for the City of London division.

Declarations

3.—(1) A declaration under subsection (1), subsection (2) or subsection (3) of section 4 of this Act by a person appointed to the office in question before the coming into force of that section shall be made as soon as may be thereafter.

(2) Section 4(4) of this Act shall not apply to a person who has before the coming into force of that section made a declaration in any of the forms set out in Schedule 2 to the Income Tax Act 1952, or a declaration of secrecy in a form approved by the Board.

Leave of Commissioners for assessments out of time

4. Section 6 and section 10(2) of this Act shall not apply to any assessment signed before the commencement of this Act.

Returns of income

5.—(1) Section 7 of this Act shall apply in relation to income for periods before or after the commencement of this Act.

(2) For the purposes of this Schedule sections 19, 20, 21, 144 and 231(3) of the Income Tax Act 1952, and the provisions of Schedule 6 to that Act relating to returns, are enactments corresponding to section 7 of this Act.

Recovery of tax in county court or sheriff court

6. Section 8 of this Act shall apply in relation to tax becoming payable before or after the commencement of this Act.

Claims

7.—(1) An appeal, or other proceedings in the nature of an appeal, instituted on a claim, or proceedings in the nature of a claim, made before the commencement of this Act under any of the enactments specified in Schedule 2 to this Act shall be continued before the same Commissioners notwithstanding that, under section 9 of this Act, an appeal on the claim should have been made to some other Commissioners.

(2) Section 9(9) of this Act shall apply in relation to claims, or proceedings in the nature of claims, made before the commencement of this Act under the enactments specified in Schedule 2 to this Act.

(3) Section 9(11) of this Act shall not apply in relation to a claim, or proceedings in the nature of a claim, to which effect was given before the commencement of this Act.

Choice of Commissioners to hear proceedings

8. Neither section 11 of this Act nor any other provision in this Act shall apply to an appeal against an assessment signed, claim made, or other proceedings instituted, before the commencement of this Act so as to require the proceedings to be heard by Commissioners other than those who would have heard the proceedings if this Act had not passed.

Agreements as to amount of tax not in dispute on an appeal against an assessment

9.—(1) Section 10(4) and section 13 of this Act shall apply in relation to appeals instituted before or after the commencement of this Act.

(2) Without prejudice to paragraph 1(2) of this Schedule, the amendment made by section 10(4) of this Act in paragraph 5 of Part II of Schedule 5 to the Finance Act 1937 shall not affect any decision taken by the Commissioners of Inland Revenue under that paragraph before the commencement of this Act, and any such decision shall have effect after the commencement of this Act as if it were a determination of General or Special Commissioners under that paragraph.

Northern Ireland

10.—(1) There shall be no right of election under section 14(1) and section 15 of this Act for proceedings to be brought before a county court in Northern Ireland if the proceedings are—

(*a*) an appeal brought before or after the commencement of this Act against an assessment to income tax or the profits tax signed before the commencement of this Act,

(*b*) proceedings on a claim under the Income Tax Acts or the enactments relating to the profits tax made before the commencement of this Act, or

(*c*) any proceedings under those Acts or enactments (not being an appeal against an assessment or proceedings on a claim) instituted before the commencement of this Act.

(2) The repeals in Schedule 6 to this Act of paragraph 4(2)(3) of Part I of Schedule 23 to the Income Tax Act 1952 (together with the amendment thereto made by Part II of Schedule 6 to the Finance Act 1958), of paragraph 3 of Part II of Schedule 5 to the Finance Act 1937 (appeal from Special Commissioners to recorder or county court judge) and of paragraph 4 of the said Part II so far as it relates to a statement of case by the recorder or county court judge shall not apply in relation to proceedings falling within paragraph (*a*), (*b*) or (*c*) of the foregoing paragraph.

(3) In relation to proceedings brought by virtue of the foregoing sub-paragraph to the recorder or county court judge—

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(*a*) section 510 of the Income Tax Act 1952 and section 51 of the Finance Act 1949,

(*b*) section 63(2) of the Income Tax Act 1952, paragraph 5 of Part II of Schedule 5 to the Finance Act 1937 and section 13 of this Act,

shall apply with the substitution for references to the Special Commissioners of references to the recorder or county court judge.

11.—(1) Section 14(2) of this Act shall apply in relation to any case stated under section 64 of the Income Tax Act 1952 after the commencement of this Act.

(2) Section 14(3) of this Act shall not apply in relation to any decision given by the Court of Appeal in Northern Ireland before the commencement of this Act.

Election to make return to Special Commissioners

12. On the repeal of section 231 of the Income Tax Act 1952 any election under that section to make a return to the Special Commissioners shall cease to have effect.

Surtax relief

13. No claim shall be brought under section 238 or 239 of the Income Tax Act 1952 for relief which has been the subject of an appeal to the Special Commissioners under section 240(2) of that Act, and any appeal pending under that section at the commencement of this Act may be continued and disposed of after the commencement of this Act.

Relief for losses

14. The amendments of section 342 and section 346 of the Income Tax Act 1952 made by Schedule 4 to this Act shall not restrict the time within which a claim may be made for relief in respect of a loss incurred in any year of assessment ending before the commencement of this Act.

Translation of references to repealed enactments in existing Acts and documents

15. So much of any enactment or document passed or made before the commencement of this Act as refers, whether expressly or by implication, to, or to things done or falling to be done under or for the purpose of, any provisions of the enactments mentioned in Schedule 6 to this Act shall, if and so far as the nature of the subject matter of the enactment or document permits, be construed as including, in relation to times, years, or periods, circumstances or purposes in relation to which the corresponding provision of this Act has effect, a reference to, or as the case may be, to things done or deemed to be done or falling to be done under or for the purposes of, that corresponding provision.

Saving for Interpretation Act 1889

16. The provisions of this Schedule shall be without prejudice to section 38 of the Interpretation Act 1889 (which relates to references to enactments repealed and re-enacted by any Act) or any other provision of that Act relating to repeals.

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PART II

EXCESS PROFITS TAX, EXCESS PROFITS LEVY AND THE SPECIAL CONTRIBUTION

17. The reference in section 10(1) of this Act to paragraph 5 of Part I of Schedule 5 to the Finance Act 1937 and the reference in section 10(4) of this Act to paragraph 5 of Part II of the said Schedule 5 shall not include a reference to either of those paragraphs as applied to the excess profits tax or the excess profits levy.

18. The repeal in paragraph 1 of Part II of Schedule 5 to the Finance Act 1937 effected by Schedule 6 to this Act shall not apply in relation to an assessment signed, claim made or other proceedings instituted before the commencement of this Act under the enactments relating to the excess profits tax or the excess profits levy, and section 11(1) of this Act shall apply in relation to any assessment signed, claim made or other proceedings instituted after the commencement of this Act under those enactments.

19. Sections 14 and 15 of this Act (except section 15(2)(*a*) and section 15(2)(*c*)), and paragraphs 10 and 11 of this Schedule (except paragraph 10(3)(*b*)), shall apply in relation to the excess profits tax and the excess profits levy as they apply in relation to the profits tax.

20. In Part V of the Finance Act 1952 or any other enactment or instrument relating to the excess profits tax or the excess profits levy any reference to a surveyor shall be taken as a reference to an inspector of taxes.

21. Part V of the Finance Act 1948 (the special contribution) shall, except in relation to appeals, apply as if references to the Special Commissioners included references to the Commissioners of Inland Revenue.

SCHEDULE 6

Section 17.

REPEALS

PART I

REPEALS TAKING EFFECT ONE MONTH AFTER PASSING

Chapter	Short Title	Extent of Repeal
1 Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act 1937.	In Schedule 5, in Part III, paragraph 6 but not so as to affect any oath of secrecy taken before the commencement of this Act.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 5(2), the words from "and unless" to the end, and section 5(3)(4). Section 6(1)(2)(5). Section 7. Sections 13 to 16. Section 78(4). In section 125(2), the words "for the district". Section 360(4).

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	In section 439(2) proviso (*b*), the words " for the district in which the bank or branch is situate ". In section 443(4), the words " for the district in which its registered office is situate ". In section 526(1), the definitions of " city division ", " county division " and " surveyor ". Section 530(3). Schedules 1 and 2.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.	The Finance Act 1952.	Section 64(2) but not so as to affect any oath of secrecy taken before the commencement of this Act.
6 & 7 Eliz. 2. c. 66.	The Tribunals and Inquiries Act 1958.	Section 7.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In Schedule 9, paragraph 19(3).

PART II

REPEALS TAKING EFFECT ON 6TH APRIL 1965

Chapter	Short Title	Extent of Repeal
7 & 8 Geo. 4. c. 17.	The Distress (Costs) Act 1827.	The whole Act as it relates to income tax.
53 & 54 Vict. c. 21.	The Inland Revenue Regulation Act 1890.	The following provisions of the Act of 1890 except as they apply to any matter as respects which the Parliament of Northern Ireland has power to make laws. Section 10. Sections 14 and 15. Section 23. Section 33. In section 35(1) the words from " and order " to the end of the subsection. Section 38(2). Section 40.
1 Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act 1937.	In Schedule 5, in Part II, in paragraph 1 the words from " for the division " to " income tax ", paragraph 3 and in paragraph 4 the words from " and in the case " to the end of the paragraph and, except as applied to the excess profits tax or the excess profits levy, paragraph 2 and the remainder of paragraph 4.

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Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	In Schedule 5 (except as it applies to the excess profits tax or the excess profits levy), in section 24 of the Finance Act 1923 as there set out, in subsection (1) the words " for the purposes of the assessment " and in subsection (5) the words from " under Schedule D " to " modifications ".
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 6. In section 8(1), the words " the Commissioners of Inland Revenue together with", the word " other ", the words " office and ", and the word " respectively ", and section 8(2)(3). Sections 9 to 11. In section 12(1), the words " or any other Commissioners " and the proviso, and section 12(2)(3)(5)(6). In section 17(1) the words from " on request " to the end of the subsection, in section 17(2) the words from the beginning to " in force" and the words from " all " to " and from ", and section 17(3)(4). Sections 19 to 21. Section 25(2)(7). Section 26(1)(3). In section 32 the words from the beginning to " General Commissioners " where they first occur, the words " in any place within the limits for which they act ", the words " or poor ", and the words from " or to attend " to " to do so ". Sections 34 to 46. In section 47(1), the words from " an additional " to " Schedule ", the words " amended or ", and the words from " as the case may be " to " Chapter ", and the words from " or the year " to " charged ". In the proviso to section 47(1) the words " additional assessments and surcharges " and the words " amended or ". In section 47(3) the words " amending or ", the words " additional assessment or surcharge " (in both places), and the words " amendment or ". Section 50. Section 51(4).

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	In section 52(2)(*b*)(*c*) the words " or surcharge ", in section 52(3) the words " from appealing in due time or ", in section 52(5) the words " or surcharge " (in the third place), in section 52(6) the words " or surcharged " and the words " or surcharge " and section 52(7). Sections 54 to 58. Section 59(2). Sections 60 and 61. Section 62(2)(3). Section 64(8), in section 64(9) the words " or of any judge thereof " and in section 64(10)(*b*) the words " (except so far as any penalty is incurred on account of arrears) ". Section 65(1)(3). Sections 67 to 70. Section 71(1)(3). In section 73(1) the words from " contained " to " assessments and ". In section 74(1) the words from " without " to the end of the subsection, and in section 74(2) the words " and seals " and section 74(6). Section 78 as it applies in Scotland. In section 88(3) the words " to the Commissioners ", and in section 88(5) the words " to the satisfaction of the Commissioners ". In section 89(1)(*b*) the words " to the Commissioners " and in section 89(2) the words " to the satisfaction of the Commissioners ". In section 96 the words from " before the General " to the end of the section. Section 101(6). Section 103(2). Section 116. In section 120(2) the words from " either " to the end of the subsection. Section 120(3)(4). In section 127(3) the words " or additional assessment ". Section 127(4). In section 129(5) the word " additional ".

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	In section 130(1)(*a*)(*b*) and section 130(3) the word "additional". Section 132(4)(5). Section 135(1)(3). In section 143(2)(*c*) the words from "and the provisions" to the end of the paragraph. Sections 150 and 151. In section 152 the words from "and he" to the end. In section 153(4) the words from "as certified" to the end. In section 153(5) the word "and" at the end of paragraph (*a*) and paragraph (*b*). Section 154. In section 157(6) the words from "including" to the end of the subsection. In section 170(4), paragraphs (*b*) and (*d*), the word "and" at the end of paragraph (*c*), and the words from "and the Special" to the end. In section 181(1) the words "to the satisfaction of the Special Commissioners" and paragraph (*a*) of the proviso. Section 181(2). In section 190(2) the words from "either" to the end of the subsection. Section 190(3)(4). In section 195(1) the words "in manner directed by the Treasury". Section 195(2)(3). In section 200(1) the words from "on proof" to "Revenue". In section 200(2) the words "on the like proof", the words "in the opinion of the Commissioners of Inland Revenue", the words "in the opinion of the said Commissioners" and the proviso. Section 200(3)(4)(5). In section 201(8) the words from "and the" to the end of the subsection. Section 201(9). In section 206(3) the words from "and effect" to "may require". In section 208 the words from "in the manner" in paragraph (*a*) to the end of paragraph (*b*). In section 212(5) the words "on the request of the Income Tax Commissioners concerned".

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	In section 213(6) the words from " and the provisions " to " modifications " and section 213(7). Section 218(5). In section 223 the words from " to the satisfaction " to " are made ". Section 224. Section 225(7)(8). In section 227(3) the words from " in such form " to the end of the subsection. Section 227(4)(5). In section 228 the words from " on proof " to " Schedule to this Act ". Section 229(2). In section 229(3) the words " or additional assessment " and the words " and additional assessments " (in both places). In section 229(4) paragraphs (*b*) and (*d*), the word " and " at the end of paragraph (*c*), the words following paragraph (*d*) down to " Schedule D) " and the words from " and the Special Commissioners " to the end. Section 231. In section 238 the words from " either at " to " him to surtax for that year ". In section 239 the words from " either at " to " him to surtax for that year " and the words " any assessment to ". Section 240(2). In section 247(1) the words from " and the Commissioners " to the end of the subsection. In section 248(3) the words from " and those Commissioners " to the end of the subsection and section 248(4). In section 249(2)(*c*) the words " by this Chapter " and the following words " to the Special Commissioners " and in section 249(5) the words " to the satisfaction of the Special Commissioners ". In section 250(3) the words from the beginning to " of this section ". In section 251(3) the words from " and shall " to the end of the subsection. Section 251(4). Section 324(2). In section 329(1) the words from " and the provisions " to " modifications ".

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	Section 341(2). In section 342(4) the words from " Any dispute " to the end of the subsection. Section 343(1) proviso (*b*) and the word " and " at the end of paragraph (*a*). In section 347(3) the word " additional " in both places. In section 348(3) the word " additional " in both places. Section 355(2). Section 356(2). Section 358(5). In section 359(1)(*b*) the words from " in the case " (where they first occur) to " assessment to surtax " and in section 359(1) after paragraph (*c*) the words " or as the case may be the Special Commissioners ". In section 359(5) the words " the Special Commissioners ". In section 360(2)(*a*) the words " and the Special Commissioners ". Section 365(4). In section 367(1) and 367(2) the words from " acting " to " on that person ". In section 371(1) the words from " in the same manner " to the end of the subsection. In section 371(2) the words from " subject " to the end of the subsection. In section 372 the words from " and on proof " to the end. Section 381(3). Section 385(3). Section 410(2). In section 413(1) the words from " and all assessments " to the end of the subsection. Section 413(4)(5). Section 414(2). In section 418(5) the words " to the satisfaction of the General or Special Commissioners ". In section 419(6) the words " to the satisfaction of the General or Special Commissioners ". In section 422(1) and section 422(3) the words " or additional assessment ". In section 425(1) the words " to the satisfaction of the Special Commissioners ".

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	In section 425(8) the words from the beginning to "Provided that" and the words "by this subsection". In section 429(3) the words "the Special Commissioners are satisfied that". Section 430(3). In section 432 the words "to the satisfaction of the Special Commissioners". Section 441. Section 443(2)(3). In section 445(3) the words from "and the provisions of the Sixth" to the end of the subsection. Section 450. Section 451(2). In section 455 the words "to the satisfaction of the Special Commissioners". In section 458(3) the words "on the request of the Income Tax Commissioners concerned". In section 464(1) the word "additional" in both places and the words "under subsection (1) of section 41 of this Act". In section 470(1) (in the last paragraph) the words "are shown to the satisfaction of the Special Commissioners to". In section 470(2) the words "to the satisfaction of the Special Commissioners". Section 471(4)(5)(6)(7). Section 485. In section 500(1) the words from "and may order" to the end of the subsection, and section 500(3). Section 514(4). In section 515(5) the words "or the Additional Commissioners". Sections 516 to 519. Section 521. In section 522 the words from the beginning to "1925", and the words from "in England" to "High Court and". Section 523. Schedule 4. Schedule 6. In Schedule 8, in Part I, paragraphs 2, 3, 4 and 5, and in paragraph 7 the words from "and every such" to the end of the

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10—*cont.*	The Income Tax Act 1952—*cont.*	paragraph; in Part II, paragraph 2; in Part III, in paragraph 1(1) the words " by the inspector authorised for that purpose " and the words " to him for the use of the Special Commissioners " and in paragraph 8 the words " the Special Commissioners are satisfied that ". In Schedule 9, paragraphs 3, 4, 6, 9, 13, 14, 16 and 17. In Schedule 16 paragraph 13(1) the words " to the surveyor " and the words from " and if " to the end of the sub-paragraph. In Schedule 18, in section 27(1) of the Finance Act 1920 as set out in Part II the words " to the satisfaction of the Special Commissioners " and in Part III paragraph 4(1) the words from " in such form " to " accordingly ", paragraph 4(2)(3) and paragraph 5 (1)(2). In Schedule 20, the word " additional " in paragraph 10(2), and paragraph 10(3). In Schedule 23, Part I.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952.	In section 18(7) the word " additional ". Section 18(8). Section 31. In section 63(1) the words " for the division in which he is assessed to income tax ". In section 66(1), in the entry defining " General Commissioners " the words " and surveyor " and the words " and a surveyor ". In section 68(4) the words " or additional assessments " in both places.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 15(4). In section 19(5) the word " additional ". In section 20(8) the word " additional ". In section 21(2) and 21(3) the word " additional ". In section 26(3) the word " additional ".
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In Schedule 2 paragraph 4(1) the word " additional ". In Schedule 3 paragraph 7(1) and 7(3)(*a*) the word " additional ". In Schedule 4 paragraph 6.

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Chapter	Short Title	Extent of Repeal
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	In section 10(3) the words from "and all the provisions" to the end of the subsection. In section 12(7) the word "additional". Section 12(8). Section 21. In section 23(10) the word "additional". Section 40(2).
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In section 23(4) the words from "All the provisions" to the end of the subsection. In section 26(2) and 26(3) the words from "and subsections (2)" to "that section". In section 30(4) the words from "All the provisions" to the end of the subsection. In Schedule 6 paragraph 1(1)(*c*)(ii) the words from "and subsections (2)" to "that section".
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	In section 16(6) the words from "and the provisions" to "modifications". Section 37(2). In Schedule 6, in the first column of Table I from "425(8)" to "471(4)" and in Table III in the first column "66(4)", "200(4)", "450(2)", "471(5)" and "Schedule 18, Part III, paragraph 4(2)"; in the second column "and 251(4)"; and all the third column.
6 & 7 Eliz. 2. c. 66.	The Tribunals and Inquiries Act 1958.	In Schedule 1, in Part I, paragraph 20(*c*) and in Part II paragraph 35(*b*).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 17(3) the words "and (5)". In section 21(4) the words from "Any applicant" to the end of the subsection. In section 21(13) the words "the making of" and the words from "and the Commissioners" to the end of the subsection. In section 27(1) and (5) the words "and (3)" and in section 27(4) and (5) the words "to the satisfaction of the Special Commissioners". In section 33(3) the word "additional". In section 38(4) the words "by notice in writing to the surveyor" and the words from "and where" to the end of the subsection.

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Chapter	Short Title	Extent of Repeal
8 & 9 Eliz. 2. c. 44—*cont.*	The Finance Act 1960—*cont.*	In section 46(7) the words " the proviso to subsection (4) of section twenty and ". In Schedule 6, all of column 1 except the references to section 144 and section 358(4), and the reference to section 26 and section 54 in column 2.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	In section 21(3) the words from " and subsections " to the end of the subsection. In section 22(2) the words " in such form as the Commissioners of Inland Revenue may direct " and in section 22(3) paragraphs (*b*), (*c*) and (*d*). Section 28(5).
10 & 11 Eliz. 2. c. 30.	The Northern Ireland Act 1962.	In Schedule 1 the entry relating to the Income Tax Act 1952.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In section 16(6) the words " to the surveyor ", the words " by the Commissioners of Inland Revenue " and the proviso. Section 24(8) and in section 24(9) the words " on the Special Commissioners or ". In Schedule 9, in paragraph 17(3), the word " additional " (before the word " assessment ").
1963 c. 25.	The Finance Act 1963.	In section 16(2)(*b*) the word " additional ", and section 16(3). Section 19. Section 28(4). In section 29(7) the word " additional ". In section 30(1) the words from " for the division " to " elect " and the words from " and all the provisions " to the end of the subsection. In Schedule 6, paragraph 6. In Schedule 12, paragraph 16.

Table of Statutes referred to in this Act

Short Title	Session and Chapter
Interpretation Act 1889	52 & 53 Vict. c. 63.
Finance Act 1920	10 & 11 Geo. 5. c. 18.
Finance Act 1937	1 Edw. 8 & 1 Geo. 6. c. 54.
Finance Act 1948	11 & 12 Geo. 6. c. 49.
Finance Act 1949	12, 13 & 14 Geo. 6. c. 47.
Income Tax Act 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
Finance Act 1953	1 & 2 Eliz. 2. c. 34.
Finance Act 1958	6 & 7 Eliz. 2. c. 56.
County Courts Act 1959	7 & 8 Eliz. 2. c. 22.
Finance Act 1960	8 & 9 Eliz. 2. c. 44.
Finance Act 1961	9 & 10 Eliz. 2. c. 36.
Northern Ireland Act 1962	10 & 11 Eliz. 2. c. 30.
Finance Act 1962	10 & 11 Eliz. 2. c. 44.
Finance Act 1963	1963 c. 25.