
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1976, Cross Heading: Taxes Management Act 1970. (See end of Document for details)

SCHEDULES

SCHEDULE 9

AMENDMENTS OF TAX ACTS CONSEQUENT ON PART III, CHAPTER II

PART I

REPLACEMENT OF SECTION 15 OF THE TAXES MANAGEMENT ACT 1970 (C. 9)

Taxes Management Act 1970

1 For section 15 of the Taxes Management Act 1970 (return of employees' emoluments, etc.) there shall be substituted the following section—

“15 Return of employees emoluments, etc.

- (1) Every employer, when required to do so by notice from an inspector, shall, within the time limited by the notice, prepare and deliver to the inspector a return relating to persons who are or have been employed by him, containing the information required under the following provisions of this section.
- (2) An employer shall not be required to include in his return information relating to a year of assessment beginning more than six years before the year of assessment in which the notice is given.
- (3) A notice under subsection (1)—
 - (a) shall specify the employees for whom a return is to be made and may, in particular, specify individuals (by name or otherwise) or all employees of an employer or all his employees who are in director's or higher-paid employment; and
 - (b) shall specify the years of assessment or other periods with respect to which the information is to be provided.
- (4) A notice under subsection (1) may require the return to state the name and place of residence of an employee to whom it relates.
- (5) A notice under subsection (1) may require the return to contain, in respect of an employee to whom it relates, particulars of the payments made to him in respect of his employment including—
 - (a) payments to him in respect of expenses (including sums put at his disposal and paid away by him),
 - (b) payments made on his behalf and not repaid, and
 - (c) payments to him for services rendered in connection with a trade or business, whether the services were rendered in the course of his employment or not.

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- (6) Where, for the purposes of his return, an employer apportions expenses incurred partly in or in connection with a particular matter and partly in or in connection with other matters—
- (a) the return shall contain a statement that the sum included in the return is the result of such an apportionment; and
 - (b) if required to do so by notice from the inspector, he shall prepare and deliver to the inspector, within the time limited by the notice, a return containing full particulars as to the amount apportioned and the manner in which, and the grounds on which, the apportionment has been made.
- (7) A notice under subsection (1) may require the return—
- (a) to state in respect of an employee to whom it relates whether any benefits are or have been provided for him (or for any other person) by reason of his employment, such as may give rise to charges to tax under section 196 of the principal Act, section 36 or 37 of the Finance (No. 2) Act 1975 or sections 61 to 68 of the Finance Act 1976 (miscellaneous benefits in cash or in kind); and
 - (b) if such benefits are or have been provided, to contain such particulars of those benefits as may be specified in the notice.
- (8) Where such benefits are provided the notice may, without prejudice to subsection (7)(b), require the return to contain the following particulars—
- (a) where the benefits are or have been provided by the employer, particulars of the cost of providing them; and
 - (b) where the benefits are or have been provided otherwise than by the employer himself, the name and business address of any person who has (either by arrangement with the employer, or to his knowledge) provided them.
- (9) Where it appears to an inspector that a person has, in any year of assessment, been concerned in providing benefits to or in respect of employees of another, the inspector may at anytime up to 6 years after the end of that year of assessment by notice require him to deliver to the inspector, within the time limited by the notice, such particulars of those benefits as may be specified in the notice (so far as known to him) and to include with those particulars the names and addresses (so far as known to him) of the employees concerned.
- (10) Where the employer is a body of persons, the secretary of the body or other officer (by whatever name called) performing the duties of secretary shall be treated as the employer for the purposes of this section.
- Provided that, where the employer is a body corporate, that body corporate, as well as the secretary or other officer, shall be liable to a penalty for failure to comply with this section.
- (11) In this section—
- (a) “employee” means an office holder or employee whose emoluments fall to be assessed under Schedule E, and related expressions are to be construed accordingly; and
 - (b) “director’s or higher-paid employment” has the same meaning as in Chapter II of Part III of the Finance Act 1976.”.

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Modifications etc. (not altering text)

C1 The text of Sch. 6 and part of the text of Sch. 9 paras. 1, 5, 11, Sch. 15 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

2 For the year 1976–77 the section substituted by paragraph 1 above has effect as if the provisions of sections 64 and 68 of, and Schedule 7 to, this Act were in operation for that year.

3, 4. **F1**

Textual Amendments

F1 Schs. 4, 7, 8 and 9 paras. 3, 4, 8, 9, 12–16 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#) (see 1987 edition for these provisions)

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