

Effect of want of form, error, etc. on assessments, charges, warrants and other proceedings. ITA67 s537; F(MP) A68 s3(2) and Sch Ptl; CGTA75 s51(1) and Sch4 par2; CTA76 s147(1) and (2) 870.—(1) An assessment, charge, warrant or other proceeding which purports to be made in accordance with the Income Tax Acts, the Corporation Tax Acts or the Capital Gains Tax Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect, or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of those Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.

(2) For the purposes of the Tax Acts and the Capital Gains Tax Acts but subject to subsection (3), an assessment or a charge made on an assessment shall not be impeached or affected—

(a) by reason of a mistake in the assessment or the charge made on the assessment as to—

(i) the name or surname of a person liable,

(ii) the description of any profits or property, or

(iii) the amount of the tax charged;

(b) by reason of any variance between the notice and the certificate of charge or assessment.

(3) In cases of charge, the notice of charge shall be duly served on the person intended to be charged, and the notice and certificate shall respectively contain, in substance and effect, the particulars on which the charge is made, and every such charge shall be heard and determined on its merits by the Appeal Commissioners.