

Date for payment of tax. FA88 s18; FA90 s24(d) (iii), (iv) and (v); FA91 s52(a); FA92 s32; FA93 s40; FA94 s13; FA95 s31 958.—(1) In this section—

“pre-preceding chargeable period”, in relation to a chargeable period, means the chargeable period next before the preceding chargeable period;

“specified due date” in relation to a year of assessment, means the 30th day of April in the year of assessment next after the year of assessment following that year of assessment.

(2) Preliminary tax appropriate to a chargeable period shall be due and payable—

(a) where the chargeable period is a year of assessment for income tax and subject to subsection (10), on or before the 1st day of November in the year of assessment,

(b) where the chargeable period is a year of assessment for capital gains tax, on or before the 1st day of November following the year of assessment, or

(c) where the chargeable period is an accounting period of a company—

(i) within the period of 6 months from the end of the accounting period, or

(ii) where apart from this subparagraph the last day of the period within which the preliminary tax would be due and payable would be a day after the 28th day of the month in which that period of 6 months ends, not later than the 28th day of that month,

and accordingly references in this Part to the due date for the payment of an amount of preliminary tax shall be construed as references to the 1st day of November in the year of assessment, the 1st day of November following the year of assessment, the last day of that period of 6 months or the 28th day of the month in which that period of 6 months ends, as the case may be.

(3) Subject to subsection (4), tax specified in an assessment made on a chargeable person for a chargeable period shall be due and payable—

(a) where the assessment is made before the due date for the payment of an amount of preliminary tax for the chargeable period, on or before that date, or

(b) where the assessment is made on or after that date—

(i) if the chargeable period is a year of assessment for income tax, on or before the specified due date for the year of assessment,

(ii) if the chargeable period is a year of assessment for capital gains tax, on or before the specified return date for the chargeable period or, if later, not later than one month from the date on which the

assessment is made, and

(iii) if the chargeable period is an accounting period of a company, not later than one month from the date on which the assessment is made.

(4) Where but for this subsection tax specified in an assessment made on a chargeable person for a chargeable period would be due and payable in accordance with subsection (3) (b) and—

(a) the chargeable person has defaulted in the payment of preliminary tax for the chargeable period,

(b) the preliminary tax paid by the chargeable person for the chargeable period is less than, or less than the least of, as the case may be—

(i) 90 per cent of the tax payable by the chargeable person for the chargeable period,

(ii) in the case of an assessment to income tax made on a chargeable person for the chargeable period (being a year of assessment), the income tax payable for the preceding chargeable period, or

(iii) in the case of an assessment to income tax for the chargeable period (being a year of assessment) made on a chargeable person to whom subsection (10) applies, other than a chargeable person in relation to whom the amount of income tax payable or, taken in accordance with subsection (5) (a) to be payable, for the pre-preceding chargeable period was nil, 105 per cent of the income tax payable for the pre-preceding chargeable period,

or

(c) the preliminary tax payable by the chargeable person for the chargeable period was not paid by the date on which it was due and payable,

the tax specified in the assessment shall be deemed to have been due and payable on the due date for the payment of an amount of preliminary tax for the chargeable period.

(5) For the purposes of subparagraphs (ii) and (iii) of subsection (4) (b)—

(a) subject to subsection (7), where the chargeable person was not a chargeable person for the preceding chargeable period or for the pre-preceding chargeable period, the income tax payable for the preceding chargeable period or the pre-preceding chargeable period, as the case may be, shall be taken to be nil, and

(b) where, after the due date for the payment of an amount of preliminary tax for a chargeable period which is a year of assessment, an amount of additional income tax for the preceding chargeable period or, in the case of a chargeable person to whom subsection (10) applies, the pre-preceding chargeable period becomes payable, that additional income tax shall not be taken into account only if it became due and payable one month following the amendment to the assessment or the determination of the appeal, as the case may be, by virtue of subsection (8) (b) or (9) (b).

(6) For the purpose of subparagraphs (ii) and (iii) of subsection (4) (b), where the chargeable person is chargeable to income tax for a chargeable period—

(a) the tax payable for the preceding chargeable period or, in the case of a chargeable person to whom subsection (10) applies, the pre-preceding chargeable period shall be determined without regard to any relief to which the chargeable person is or may become entitled for the preceding chargeable period or the pre-preceding chargeable period, as the case may be, under Part 16, and

(b) the tax payable for the preceding chargeable period or, in the case of a chargeable person to whom subsection (10) applies, the pre-preceding chargeable period shall be determined without regard to any relief to which the chargeable person is or may become entitled for the preceding chargeable period or the pre-preceding chargeable period, as the case may be, under section 481.

(7) Where for a chargeable period, being a year of assessment for income tax, a chargeable person is assessed to tax in accordance with section 1017, and that person was not so assessed for the preceding chargeable period or for the pre-preceding chargeable period or for both of those periods either—

(a) because the person's spouse was so assessed for either or both of those periods, or

(b) because the person and the person's spouse were assessed to tax in accordance with section 1016 or 1023 for either or both of those periods,

subparagraphs (ii) and (iii) of subsection (4) (b) and subsection (5) (a) shall apply as if the person and the person's spouse had elected in accordance with section 1018 or 1019, as the case may be, for the person to be assessed to tax in accordance with section 1017 for any of those periods for which the person or the person's spouse were entitled to so elect or would have been so entitled if section 1019 had applied.

(8) (a) Subject to paragraph (b) and subsection (9), any additional tax due by reason of the amendment of an assessment for a chargeable period shall be deemed to be due and payable on the same day as the tax charged by the assessment before its amendment was due and payable.

(b) Where—

(i) the assessment was made after the chargeable person had delivered a return containing a full and true disclosure of all material facts necessary for the making of the assessment, or

(ii) the assessment had previously been amended following the delivery of the return containing such disclosure,

any additional tax due by reason of the amendment of the assessment shall be deemed to have been due and payable not later than one month from the date of the amendment.

(9) (a) The amount by which the tax, found to be payable for a chargeable period on the determination of an appeal against an assessment made on a chargeable person for the chargeable period, is in excess of the amount of the tax for the chargeable period referred to in section 957 (2) (a) (II) which the chargeable

person had paid before the making of the appeal shall be deemed to be due and payable on the same date as the tax charged by the assessment is due and payable.

(b) Notwithstanding paragraph (a), where—

(i) the tax which the chargeable person had paid before the making of the appeal is not less than 90 per cent of the tax found to be payable on the determination of the appeal, and

(ii) the tax charged by the assessment was due and payable in accordance with subsection (3),

the excess referred to in that paragraph shall be deemed to be due and payable not later than one month from the date of the determination of the appeal.

(10) (a) This subsection shall apply to a chargeable person who authorises the Collector-General to collect preliminary tax by the debiting of the bank account of that person in accordance with paragraph (b) and complies with such conditions as the Collector-General may reasonably impose to ensure that an amount of preliminary tax payable by a chargeable person for a chargeable period will be paid by the chargeable person in accordance with this subsection on or before the 9th day of December in the year of assessment to which the preliminary tax relates by virtue of subsection (2) (a).

(b) Preliminary tax appropriate to a chargeable period where the chargeable period is a year of assessment for income tax shall be due and payable in the case of a chargeable person to whom this subsection applies in equal monthly instalments throughout the calendar year or a part of that year in which the due date for the payment of that preliminary tax in accordance with subsection (2) (a) falls, and the Collector-General shall debit the bank account of that chargeable person with such instalments on the 9th day of each month in that year or part of that year, as the case may be.

(c) Notwithstanding paragraph (b), the Collector-General may at any time agree to alter the amount of preliminary tax to be debited to the bank account of the chargeable person in accordance with this subsection.

(d) For the purposes of this section, a chargeable person who pays an amount of preliminary tax appropriate to a chargeable period in accordance with this subsection shall be deemed to have paid that amount of preliminary tax on the due date for the payment of an amount of preliminary tax for the chargeable period.