

Time limit for recovery of fines and penalties. ITA67 s511; FA74 s86 and Sch2 Ptl; CTA76 s147(3) and (4) 1063.—Proceedings for the recovery of any fine or penalty incurred under the Tax Acts in relation to or in connection with income tax or corporation tax may, subject to section 1060, be begun at any time within 6 years after the date on which such fine or penalty was incurred.