

Evidence of income. ITA67 s506 and definition of “assessment” in ITA67 s509; F(MP) A68 s3(2) and Sch Ptl; CTA76 s147(1) and (2); FA88 s21(2) 1069.—(1) In this section, “assessment” includes—

(a) an additional assessment, and

(b) an assessment as amended under section 955.

(2) For the purposes of this Chapter, any assessment which can no longer be varied by the Appeal Commissioners on appeal or by the order of any court shall be sufficient evidence that the income in respect of which income tax or, as the case may be, corporation tax is charged in the assessment arose or was received as stated in the assessment.