

Status: Point in time view as at 14/09/2023.

Changes to legislation: Taxes Management Act 1970, SCHEDULE 3ZA is up to date with all changes known to be in force on or before 03 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3ZA

DATE BY WHICH PAYMENT TO BE MADE AFTER AMENDMENT OR CORRECTION OF SELF-ASSESSMENT

Textual Amendments

- F1** Sch. 3ZA inserted (with effect and application in accordance with s. 88(3) Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 15](#)

General

- 1 (1) This Schedule specifies the day by which tax has to be paid (or repaid) following the amendment or correction of a self-assessment ^{F2}...
- (2) If in any case the general rules in section ^{F3}... 59B(3) and (4) of this Act give a later day, those rules apply instead.
- (3) The provisions of this Schedule have effect subject to section 55(6) and (9) of this Act (provisions as to postponement of payment, etc. in case of appeal).

Textual Amendments

- F2** Words in Sch. 3ZA para. 1(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(a\)](#)
- F3** Words in Sch. 3ZA para. 1(2) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(b\)](#)

Modifications etc. (not altering text)

- C1** Sch. 3ZA para. 1(2) modified (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 21\(2\)](#)

Amendment of personal or trustee return by the taxpayer

- 2 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9ZA of this Act (amendment of personal or trustee return by taxpayer) ^{F4}...
- (2) Subject to sub-paragraph (3) below, the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.
- (3) If section 9B(3) ^{F5}... of this Act applies (amendment of self-assessment ^{F5}... by taxpayer during enquiry: deferral of effect), then—

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- (a) if the amendment is taken into account as mentioned in paragraph (a)(i) of that subsection, paragraph 5 below (amendment of personal or trustee return by closure notice) applies accordingly; and
- (b) if the amendment takes effect under paragraph (b) of that subsection on the issue of [^{F6}a partial or final closure notice], the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with [^{F7}the relevant day].

[In sub-paragraph (3)(b), “the relevant day” means—

- ^{F8}(4) (a) in the case of an amount of tax that is payable, the day on which the partial or final closure notice was given;
- (b) in the case of an amount of tax that is repayable—
 - (i) if the closure notice was a final closure notice, the day on which that notice was given, and
 - (ii) if the closure notice was a partial closure notice, the day on which the final closure notice relating to the enquiry was given.]

Textual Amendments

- F4** Words in Sch. 3ZA para. 2(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(c\)](#)
- F5** Words in Sch. 3ZA para. 2(3) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(d\)](#)
- F6** Words in Sch. 3ZA para. 2(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(2\)\(a\)](#)
- F7** Words in Sch. 3ZA para. 2(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(2\)\(b\)](#)
- F8** Sch. 3ZA para. 2(4) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(3\)](#)

Modifications etc. (not altering text)

- C2** Sch. 3ZA paras. 2-5 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

Correction of personal or trustee return by Revenue

- 3 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the correction of a self-assessment under section 9ZB ^{F9}... of this Act (correction of personal or trustee return ^{F9}... by the Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of correction was given.

Textual Amendments

- F9** Words in Sch. 3ZA para. 3(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(e\)](#)

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Modifications etc. (not altering text)

- C2** Sch. 3ZA paras. 2-5 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

Amendment of personal or trustee return to prevent loss of tax

- 4 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9C of this Act (amendment of personal or trustee return by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.

Modifications etc. (not altering text)

- C2** Sch. 3ZA paras. 2-5 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

Amendment of personal or trustee return by closure notice

- 5 (1) This paragraph applies where an amount of tax [^{F10}or an amount on account of capital gains tax] is payable or repayable as a result of the amendment of a self-assessment ^{F11}... under section 28A of this Act (amendment of ^{F12}... return by closure notice following enquiry).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the closure notice was given.

Textual Amendments

- F10** Words in Sch. 3ZA para. 5(1) inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 55\(5\)\(a\)](#)
- F11** Words in Sch. 3ZA para. 5(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(f\)](#)
- F12** Words in Sch. 3ZA para. 5(1) omitted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 55\(5\)\(c\)](#)

Modifications etc. (not altering text)

- C2** Sch. 3ZA paras. 2-5 applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

Amendment consequential on amendment of partnership return by taxpayer

- 6 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 12ABA(3)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by taxpayer).

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- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 12ABA(3)(a) of this Act was given.

*Amendment consequential on correction of partnership return
 by Revenue [^{F13}or tribunal determination of partnership dispute]*

Textual Amendments

F13 Words in Sch. 3ZA para. 7 cross-heading inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(a)**

- 7 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under [^{F14}section 12ABZB(8)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return corrected following reference to tribunal) or] section 12ABB(6)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return corrected by Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section [^{F15}12ABZB(8)(a) or] 12ABB(6)(a) of this Act was given.

Textual Amendments

F14 Words in Sch. 3ZA para. 7(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(b)**

F15 Words in Sch. 3ZA para. 7(2) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(c)**

Amendment consequential on amendment of partnership return by closure notice

- 8 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 28B(4)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by closure notice).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 28B(4)(a) of this Act was given.

Amendment consequential on amendment of partnership return to prevent loss of tax

- 9 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 30B(2)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 30B(2)(a) of this Act was given.

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Amendment consequential on amendment of partnership return by way of error or mistake relief

F16 10

Textual Amendments

F16 Sch. 3ZA para. 10 omitted (with effect in accordance with s. 100(2) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 52 para. 8** (with Sch. 52 para. 11)

Amendment consequential on reduction or increase on appeal of amounts stated in partnership statement

- 11 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 50(9)(a) of this Act (consequential amendment of partner’s personal or trustee return where partnership statement amended by Revenue following decision on appeal).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 50(9) (a) of this Act was given.]

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