



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART II

#### RETURNS OF INCOME AND GAINS

##### *Income tax*

#### [<sup>F1</sup>9A Notice of enquiry

- (1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so (“notice of enquiry”)—
  - (a) to the person whose return it is (“the taxpayer”),
  - (b) within the time allowed.
- (2) The time allowed is—
  - (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months after the filing date;
  - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
  - (c) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.
- (4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return, subject to the following limitation.

*Status: Point in time view as at 31/03/2003. This version of this provision has been superseded.*

*Changes to legislation: Taxes Management Act 1970, Section 9A is up to date with all changes known to be in force on or before 07 August 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)*

- (5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, or
  - (b) after an enquiry into the return has been completed,
- the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.
- (6) In this section “the filing date” means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act.]

#### **Textual Amendments**

- F1** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 4\(1\)](#)

#### **Modifications etc. (not altering text)**

- C1** S. 9A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), **17**
- C2** S. 9A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), regs. 1, **17(2)**
- C3** S. 9A modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), **regs. 2(1)**, 3-8 (with reg. 2(2))

**Status:**

Point in time view as at 31/03/2003. This version of this provision has been superseded.

**Changes to legislation:**

Taxes Management Act 1970, Section 9A is up to date with all changes known to be in force on or before 07 August 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.