



Finance Act 2016

2016 CHAPTER 24

PART 11

ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

Assessment and returns

167 Simple assessments

- (1) Schedule 23 contains provisions about simple assessments by HMRC.
- (2) Paragraphs 1 to 8 of that Schedule have effect in relation to the 2016-17 tax year and subsequent years.
- (3) [^{F1}Paragraph 9 of that Schedule comes into force on such day as the Treasury may appoint by regulations made by statutory instrument.]
- (4) [^{F2}Regulations under subsection (3) may—
 - (a) commence paragraph 9 generally or only for specified purposes, and
 - (b) appoint different days for different purposes.]

Textual Amendments

- F1** S. 167(3) omitted (6.4.2024 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 46](#); S.I. 2024/440, reg. 2
- F2** S. 167(4) omitted (6.4.2024 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 46](#); S.I. 2024/440, reg. 2

168 Time limit for self assessment tax returns

- (1) TMA 1970 is amended as follows.

Changes to legislation: Finance Act 2016, Cross Heading: Assessment and returns is up to date with all changes known to be in force on or before 21 July 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) View outstanding changes

(2) In section 34 (ordinary time limit of 4 years for assessments), after subsection (2) insert—

“(3) In this section “assessment” does not include a self-assessment.”

(3) After that section insert—

“34A Ordinary time limit for self-assessments

(1) Subject to subsections (2) and (3), a self assessment contained in a return under section 8 or 8A may be made and delivered at any time not more than 4 years after the end of the year of assessment to which it relates.

(2) Nothing in subsection (1) prevents—

- (a) a person who has received a notice under section 8 or 8A within that period of 4 years from delivering a return including a self-assessment within the period of 3 months beginning with the date of the notice,
- (b) a person in respect of whom a determination under section 28C has been made from making a self-assessment in accordance with that section within the period allowed by subsection (5)(a) or (b) of that section.

(3) Subsection (1) has effect subject to the following provisions of this Act and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case.

(4) This section has effect in relation to self-assessments for a year of assessment earlier than 2012-13 as if—

- (a) in subsection (1) for the words from “not more” to the end there were substituted “ on or before 5 April 2017 ”, and
- (b) in subsection (2)(a) for the words “within that period of 4 years” there were substituted “ on or before 5 April 2017. ””

169 HMRC power to withdraw notice to file a tax return

(1) Section 8B of TMA 1970 (withdrawal of notice under section 8 or 8A) is amended as follows.

(2) In subsection (2) for the words from “the person” to the end substitute “ HMRC may withdraw the notice (whether at the request of the person or otherwise) ”.

(3) In subsection (3) for “no request may be made” substitute “ the notice may not be withdrawn ”.

(4) In subsection (4) omit “, on receiving a request,”.

(5) In subsection (6)(b) for “agree with the person” substitute “ determine ”.

(6) In paragraph 17A of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc), in sub-paragraph (1)(b) for the words from the beginning to “withdraw” substitute “ HMRC decide to give P a notice under section 8B withdrawing ”.

(7) The amendments made by this section have effect in relation to any notice under section 8 or 8A of TMA 1970 given in relation to the 2014-15 tax year or any

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subsequent year (and it is immaterial whether the notice was given before or after the passing of this Act).

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)