



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART II

#### RETURNS OF INCOME AND GAINS

##### *Income tax*

#### <sup>[F17]</sup> **Notice of liability to income tax and capital gains tax.**

- (1) Every person who—
  - (a) is chargeable to income tax or capital gains tax for any year of assessment, and
  - (b) has not received a notice under section 8 of this Act requiring a return for that year of his total income and chargeable gains,shall, subject to subsection (3) below, within six months from the end of that year, give notice to an officer of the Board that he is so chargeable.
- (2) In the case of <sup>[F2]</sup>persons who are] chargeable as mentioned in subsection (1) above as <sup>[F3]</sup>the relevant trustees] of a settlement, that subsection shall have effect as if the reference to a notice under section 8 of this Act were a reference to a notice under section 8A of this Act.
- (3) A person shall not be required to give notice under subsection (1) above in respect of a year of assessment if for that year his total income consists of income from sources falling within subsections (4) to (7) below and he has no chargeable gains.
- (4) A source of income falls within this subsection in relation to a year of assessment if—
  - (a) all payments of, or on account of, income from it during that year, and
  - (b) all income from it for that year which does not consist of payments,have or has been taken into account in the making of deductions or repayments of tax under section 203 of the principal Act.
- (5) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year has been or will be taken into account—
  - (a) in determining that person's liability to tax, or

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- (b) in the making of deductions or repayments of tax under section 203 of the principal Act.
- (6) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is—
- (a) income from which income tax has been deducted;
  - (b) income from or on which income tax is treated as having been deducted or paid; or
  - (c) income chargeable under Schedule F,
- and that person is not for that year liable to tax at a rate other than the basic rate<sup>F4</sup>, the Schedule F ordinary rate<sup>F5</sup>, the lower rate or the starting rate].
- (7) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is <sup>F6</sup>income on which] he could not become liable to tax under a self-assessment made under section 9 of this Act in respect of that year.
- (8) If any person, for any year of assessment, fails to comply with subsection (1) above, he shall be liable to a penalty not exceeding the amount of the tax—
- (a) in which he is assessed under section 9 or 29 of this Act in respect of that year, and
  - (b) which is not paid on or before the 31st January next following that year.
- <sup>F7</sup>(9) For the purposes of this Act the relevant trustees of a settlement are—
- (a) in relation to income <sup>F8</sup>(other than gains treated as arising under Chapter II of Part XIII of the principal Act)], the persons who are trustees when the income arises and any persons who subsequently become trustees; and
  - <sup>F9</sup>(aa) [ in relation to gains treated as arising under Chapter II of Part XIII of the principal Act, the persons who are trustees in the year of assessment in which the gains arise and any persons who subsequently become trustees; and]
  - (b) in relation to chargeable gains, the persons who are trustees in the year of assessment in which the chargeable gains accrue and any persons who subsequently become trustees.]]

#### Textual Amendments

- F1** S. 7 substituted (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1994 \(c. 9\)](#), s. 199(2)(3), [Sch. 19 para. 1\(1\)\(2\)](#); [S.I. 1998/3173](#), art. 2
- F2** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(a\)](#)
- F3** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(b\)](#)
- F4** Words in s. 7(6) inserted (with effect for the year 1999-00 and subsequent years of assessment) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 4 para. 1\(1\)\(2\)](#)
- F5** Words in s. 7(6) substituted (with effect in accordance with s. 22(12) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. [22\(11\)\(a\)](#)
- F6** Words in s. 7(7) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [115\(1\)](#)
- F7** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(2\)](#)
- F8** Words in s. 7(9)(a) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 14 para. 5\(a\)](#)

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**F9** S. 7(9)(aa) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 14 para. 5\(b\)](#)

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

**C1** S. 7 modified (as respects the year 1995-96) by [Finance Act 1995 \(c. 4\)](#), [Sch. 21 para. 1](#)

**[<sup>F10</sup>8 Personal return.**

[<sup>F11</sup>(1) For the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, [<sup>F12</sup>and the amount payable by him by way of income tax for that year,] he may be required by a notice given to him by an officer of the Board—

- (a) to make and deliver to the officer, on or before the day mentioned in subsection (1A) below, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required.

(1A) The day referred to in subsection (1) above is—

- (a) the 31st January next following the year of assessment, or
- (b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

<sup>F13</sup> .....

[<sup>F14</sup>(1AA) For the purposes of subsection (1) above—

- (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and
- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.]

(1B) In the case of a person who carries on a trade, profession, or business in partnership with one or more other persons, a return under this section shall include each amount which, in any relevant statement, is stated to be equal to his share of any income, [<sup>F15</sup>loss, tax, credit] or charge for the period in respect of which the statement is made.

(1C) In subsection (1B) above “relevant statement” means a statement which, as respects the partnership, falls to be made under section 12AB of this Act for a period which includes, or includes any part of, the year of assessment or its basis period.]

- (2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.
- (3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (4) Notices under this section may require different information, accounts and statements in relation to different descriptions of person.

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[ In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax <sup>F16</sup>(5) deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.]]

#### Textual Amendments

- F10** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F11** S. 8(1)-(1C) substituted for s. 8(1) (with effect in accordance with [s. 199\(2\)\(3\)](#) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(1\)](#); [S.I. 1998/3173, art. 2](#)
- F12** Words in s. 8(1) inserted (with effect in accordance with [s. 121\(8\)](#) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F13** Words in s. 8(1A) repealed (with effect in accordance with [s. 121\(8\)](#) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(2\), Sch. 41 Pt. 5\(6\)](#)
- F14** S. 8(1AA) inserted (with effect in accordance with [s. 121\(8\)](#) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F15** Words in s. 8(1B) substituted (with effect in accordance with [s. 103\(7\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(2\)](#)
- F16** S. 8(5) inserted (with effect in accordance with [s. 103\(7\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(3\)](#)

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

- C2** S. 8 modified (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 3\(6\)\(b\), 289](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- C3** S. 8 modified by [Finance Act 1974 \(c. 30\), s. 24](#) (repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#)))
- C4** S. 8 extended (with effect in accordance with [s. 56\(9\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(a\)](#)
- C5** S. 8 modified (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 17\(1\)](#)
- C6** S. 8 modified (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 17\(1\)](#)
- C7** S. 8 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\), regs. 2\(1\), 3-8](#) (with [reg. 2\(2\)](#))

#### <sup>F10</sup>8A Trustee's return.

<sup>F17</sup>(1) For the purpose of establishing the amounts in which <sup>F18</sup>the relevant trustees] of a settlement, and the settlors and beneficiaries, are chargeable to income tax and capital gains tax for a year of assessment, <sup>F19</sup>and the amount payable by him by way of income tax for that year,] an officer of the Board may by a notice given to <sup>F20</sup>any relevant trustee] require the trustee—

- (a) to make and deliver to the officer, on or before the day mentioned in subsection (1A) below, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required;

and a notice may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer thinks fit.

(1A) The day referred to in subsection (1) above is—

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- (a) the 31st January next following the year of assessment, or
- (b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

<sup>F21</sup> ..... ]

[ For the purposes of subsection (1) above—

- <sup>F22</sup>(1AA)
- (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and
  - (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.]

- (2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.
- (3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (4) Notices under this section may require different information, accounts and statements in relation to different descriptions of settlement.

[ The following references, namely—

- <sup>F23</sup>(5)
- (a) references in section 9 or 28C of this Act to a person to whom a notice has been given under this section being chargeable to tax; and
  - (b) references in section 29 of this Act to such a person being assessed to tax, shall be construed as references to the relevant trustees of the settlement being so chargeable or, as the case may be, being so assessed.]]

#### Textual Amendments

- F10** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F17** S. 8A(1)(1A) substituted for s. 8A(1) (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(2\)](#); [S.I. 1998/3173](#), art. 2
- F18** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(a\)](#)
- F19** Words in s. 8A(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F20** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(b\)](#)
- F21** Words in s. 8A(1A) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(2\)](#), [Sch. 41 Pt. 5\(6\)](#)
- F22** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F23** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(4\)](#)

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**[<sup>F24</sup>9 Returns to include self-assessment.**

[<sup>F25</sup>(1) Subject to [<sup>F26</sup>subsections (1A) and (2)] below, every return under section 8 or 8A of this Act shall include a self-assessment, that is to say—

- (a) an assessment of the amounts in which, on the basis of the information contained in the return and taking into account any relief or allowance a claim for which is included in the return, the person making the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) an assessment of the amount payable by him by way of income tax, that is to say, the difference between the amount in which he is assessed to income tax under paragraph (a) above and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies

[<sup>F27</sup>but nothing in this subsection shall enable a self-assessment to show as repayable any income tax treated as deducted or paid by virtue of section 233(1), 246D(1), 249(4), 421(1), 547(5) or 599A(5) of the principal Act].]

[<sup>F28</sup>(1A) The tax to be assessed on a person by a self-assessment shall not include any tax which, under Chapter I or IV of Part XIV of the principal Act, is charged on the administrator of a scheme (within the meaning of section 658A of that Act) and is assessable by the Board in accordance with that section.]

(2) A person shall not be required to comply with subsection (1) above if he makes and delivers his return for a year of assessment—

- (a) on or before the 30th September next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the 31st July next following the year, within the period of two months beginning with the day on which the notice is given.

(3) Where, in making and delivering a return, a person does not comply with subsection (1) above, an officer of the Board shall if subsection (2) above applies, and may in any other case—

- (a) make the assessment on his behalf on the basis of the information contained in the return, and
- (b) send him a copy of the assessment so made;

<sup>F29</sup> .....

[<sup>F30</sup>(3A) An assessment under subsection (3) above is treated for the purposes of this Act as a self-assessment and as included in the return.]

<sup>F31</sup>(4) .....

<sup>F31</sup>(5) .....

<sup>F31</sup>(6) ..... ]

**Textual Amendments**

**F24** S. 9 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 179](#); [S.I. 1998/3173](#), art. 2

**F25** S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(4\)](#)

**F26** Words in s. 9(1) substituted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 98\(2\)](#)

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- F27** Words in s. 9(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 122\(1\)](#)
- F28** S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 98\(2\)](#)
- F29** Words in s. 9(3) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 1\(1\), Sch. 33 Pt. 2\(13\)](#)
- F30** S. 9(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 1\(2\)](#)
- F31** S. 9(4)-(6) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 2\(1\), Sch. 33 Pt. 2\(13\)](#)

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

- C8** S. 9 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\), regs. 2\(1\), 3-8 \(with reg. 2\(2\)\)](#)
- C9** S. 9(2)-(6) applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 17\(2\)](#)
- C10** S. 9(2)-(6) applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 17\(2\)](#)

**[<sup>F32</sup>9ZA Amendment of personal or trustee return by taxpayer**

- (1) A person may amend his return under section 8 or 8A of this Act by notice to an officer of the Board.
- (2) An amendment may not be made more than twelve months after the filing date.
- (3) 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**

- F32** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 2\(2\)](#)

**9ZB Correction of personal or trustee return by Revenue**

- (1) An officer of the Board may amend a return under section 8 or 8A of this Act so as to correct obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).
- (2) A correction under this section is made by notice to the person whose return it is.
- (3) No such correction may be made more than nine months after—
  - (a) the day on which the return was delivered, or
  - (b) if the correction is required in consequence of an amendment of the return under section 9ZA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person whose return it is gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—
  - (a) to the officer of the Board by whom the notice of correction was given,

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- (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.]

#### Textual Amendments

**F32** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(2\)](#)

### [<sup>F33</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.
- (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

**F33** 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\(1\)](#)



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

- C11** S. 9A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), regs. 1(1), 17
- C12** 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)
- C13** 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))

### **[<sup>F33</sup>9B Amendment of return by taxpayer during enquiry**

- (1) This section applies if a return is amended under section 9ZA of this Act (amendment of personal or trustee return by taxpayer) at a time when an enquiry is in progress into the return.
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects the amount stated in the self-assessment included in the return as the amount of tax payable, it does not take effect while the enquiry is in progress and—
  - (a) if the officer states in the closure notice that he has taken the amendment into account and that—
    - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
    - (ii) his conclusion is that the amendment is incorrect,the amendment shall not take effect;
  - (b) otherwise, the amendment takes effect when the closure notice is issued.
- (4) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—
  - (a) beginning with the day on which notice of enquiry is given, and
  - (b) ending with the day on which the enquiry is completed.]

#### **Textual Amendments**

- F33** 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\(1\)](#)

### **[<sup>F33</sup>9C Amendment of self-assessment during enquiry to prevent loss of tax**

- (1) This section applies where an enquiry is in progress into a return as a result of notice of enquiry by an officer of the Board under section 9A(1) of this Act.
- (2) If the officer forms the opinion—
  - (a) that the amount stated in the self-assessment contained in the return as the amount of tax payable is insufficient, and
  - (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,he may by notice to the taxpayer amend the assessment to make good the deficiency.

*Status: Point in time view as at 01/03/2003.*

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- (3) In the case of an enquiry which under section 9A(5) of this Act is limited to matters arising from an amendment of the return, subsection (2) above only applies so far as the deficiency is attributable to the amendment.
- (4) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
  - (b) ending with the day on which the enquiry is completed.]

#### **Textual Amendments**

**F33** 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\(1\)](#)

### **[<sup>F33</sup>9D Choice between different Cases of Schedule D**

- (1) Where in the case of a return under section 8 or 8A of this Act—
- (a) alternative methods are allowed by the Tax Acts for bringing amounts into charge to tax,
  - (b) the return is made using one of those methods but could have been made using an alternative method, and
  - (c) an officer of the Board determines which of the alternative methods is to be used,
- the officer's determination is final and conclusive, for the purposes of any enquiry into the return, as to the basis of charge to be used.
- (2) For the purposes of this section the cases where the Tax Acts allow alternative methods for bringing amounts into charge to tax are where they may be brought into charge either—
- (a) in computing profits chargeable to tax under Case I or II of Schedule D, or
  - (b) as amounts within Case III, IV or V of that Schedule.]

#### **Textual Amendments**

**F33** 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\(1\)](#)

### *Corporation tax*

### **<sup>F34</sup>10 Notice of liability to corporation tax.**

.....

#### **Textual Amendments**

**F34** Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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**F34 11 Return of profits.**

.....

**Textual Amendments**

**F34** Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**F35 11A Notice of liability to capital gains tax.**

.....

**Textual Amendments**

**F35** S. 11A repealed (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1995 \(c. 4\)](#), s. 115(3)(13), [Sch. 29 Pt. 8\(14\)](#) (previously repealed by [Finance Act 1994 \(c. 9\)](#), s. 199(2)(3), [Sch. 26 Pt. 5\(23\)](#)); S.I. 1998/3173, art. 2

**F36 11AA Return of profits to include self-assessment.**

.....

**Textual Amendments**

**F36** Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**F36 11AB Power to enquire into return of profits.**

.....

**Textual Amendments**

**F36** Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**F36 11AC Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.**

.....

**Textual Amendments**

**F36** Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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**F36 11AD Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.**

.....

**Textual Amendments**  
**F36** Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**F36 11AE Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.**

.....

**Textual Amendments**  
**F36** Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

**12 Information about chargeable gains.**

**F37** (1) .....

(2) A notice under section 8 <sup>F38</sup> or section 8A <sup>F39</sup> ... of this Act may require particulars of any assets acquired by the person on whom the notice was served (or if the notice relates to income or chargeable gains of some other person, of any assets acquired by that other person) in the period specified in the notice (being a period beginning not earlier than 6th April 1965) but excluding—

<sup>F40</sup>(a) any assets exempted by the following provisions of the <sup>F41</sup>1992 Act], namely—

(i) section <sup>F42</sup>51(1) (rights to winnings from pool betting, lotteries or games with prizes),

(ii) section <sup>F43</sup>121] (government non-marketable securities),

(iii) section <sup>F44</sup>263, 268 or 269] (passenger vehicles, decorations for valour or gallant conduct and foreign currency for personal expenditure)], or

(b) unless the amount or value of the consideration for its acquisition exceeded <sup>F45</sup>£6,000], any asset which is tangible movable property and is not within the exceptions in <sup>F40</sup>section <sup>F46</sup>262(6)] of the said Act (terminal markets and currency), or

(c) any assets acquired as trading stock.

(3) The particulars required under this section may include particulars of the person from whom the asset was acquired, and of the consideration for the acquisition.

**F47** (4) .....

(5) In this section “trading stock” has the meaning given by section <sup>F48</sup>100(2)] of the principal Act.

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### Textual Amendments

- F37** S. 12(1) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 26 Pt. 5\(23\)](#); S.I. 1998/3173, art. 2
- F38** Finance Act 1990 s. 90(2)(b), (5) *where a notice to deliver a return was, or falls to be given after 5 April 1990.*
- F39** Words in s. 12(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 2, Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F40** [Capital Gains Tax Act 1979 \(c. 14\)](#), s. 157(2), Sch. 7 paras. 1(2), *9 for 1979-80 et seq.*
- F41** Words in s. 12(2)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 10 para. 3\(a\)](#) (with ss. 60, 101(1), 171, 201(3))
- F42** Words in s. 12(2)(a)(i) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 10 para. 3\(b\)](#) (with ss. 60, 101(1), 171, 201(3))
- F43** Words in s. 12(2)(a)(ii) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 10 para. 2\(3\)\(c\)](#) (with ss. 60, 101(1), 171, 201(3))
- F44** Words in s. 12(2)(a)(iii) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 10 para. 2\(3\)\(d\)](#) (with ss. 60, 101(1), 171, 201(3))
- F45** Finance Act 1989 s. 123 *in relation to assets acquired on or after 6 April 1989. Previously “£3000”*
- F46** Words in s. 12(2)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation and Chargeable Gains Act 1992 \(c. 12\)](#) ss. 289, 290, Sch. 10 para. 2(3)(e) (with ss. 60, 101(1), 171, 201(3))
- F47** S. 12(4) repealed (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 26 Pt. 5\(23\)](#); S.I. 1998/3173, art. 2
- F48** [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) Sch. 29 para. 32.

### Modifications etc. (not altering text)

- C14** *See Finance Act 1990 s. 39—power to call for a return in connection with claims for roll-over relief on disposal of shares to employee share ownership trusts.*

## <sup>F49</sup> Partnerships

### Textual Amendments

- F49** S. 12AA and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 184](#); S.I. 1998/3173, art. 2

## 12AA Partnership return.

- <sup>F50</sup>(1) Where a trade, profession or business is carried on by two or more persons in partnership, for the purpose of facilitating the establishment of the following amounts, namely—
- the amount in which each partner chargeable to income tax for any year of assessment is so chargeable <sup>F51</sup>and the amount payable by way of income tax by each such partner], and
  - the amount in which each partner chargeable to corporation tax for any period is so chargeable,

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an officer of the Board may act under subsection (2) or (3) below (or both).

[<sup>F52</sup>(1A) For the purposes of subsection (1) above—

- (a) the amount in which a partner is chargeable to income tax or corporation tax is a net amount, that is to say, an amount which takes into account any relief or allowance for which a claim is made; and
- (b) the amount payable by a partner by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 231 of the principal Act applies.]]

(2) An officer of the Board may by a notice given to the partners require such person as is identified in accordance with rules given with the notice [<sup>F53</sup>or a successor of his]—

- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return [<sup>F54</sup>such accounts, statements and documents, relating to information contained in the return,] as may reasonably be so required.

(3) An officer of the Board may by notice given to any partner require the partner [<sup>F55</sup>or a successor of his]—

- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts and statements as may reasonably be so required;

and a notice may be given to any one partner or separate notices may be given to each partner or to such partners as the officer thinks fit.

(4) In the case of a partnership which includes one or more individuals, the day specified in a notice under subsection (2) or (3) above shall not be earlier than—

- (a) the 31st January next following the year of assessment concerned, or
- (b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given.

(5) In the case of a partnership which includes one or more companies, the day specified in a notice under subsection (2) or (3) above shall not be earlier than—

- (a) the first anniversary of the end of the relevant period, or
- (b) where the notice under this section is given more than nine months after the end of the relevant period, the last day of the period of three months beginning with the day on which the notice is given;

and the relevant period for the purposes of this subsection and subsection (6) below is the period in respect of which the return is required.

(6) Every return under this section shall include—

- (a) a declaration of the name, residence and tax reference of each of the persons who have been partners—
  - (i) for the whole of the relevant period, or

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- (ii) for any part of that period,  
and, in the case of a person falling within sub-paragraph (ii) above, of the part concerned; and
- (b) a declaration by the person making the return to the effect that it is to the best of his knowledge correct and complete.
- (7) Every return under this section shall also include, if the notice under subsection (2) or (3) above so requires—
- (a) with respect to any disposal of partnership property during a period to which<sup>F56</sup> ... the return relates, the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, and
- (b) with respect to any acquisition of partnership property, the particulars required under section 12(2) of this Act [<sup>F57</sup>or paragraph 13 of Schedule 18 to the Finance Act 1998].
- (8) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (9) Notices under this section may require different information, accounts and statements in relation to different descriptions of partnership.
- (10) In this section “residence”, in relation to a company, means its registered office.
- [ In this Act a “partnership return” means a return in pursuance of a notice under<sup>F58</sup>(10A) subsection (2) or (3) above.]
- [ In this Act “successor”, in relation to a person who is required to make and deliver, or<sup>F59</sup>(11) has made and delivered, [<sup>F60</sup>a partnership return], but is no longer available, means—
- (a) where a partner is for the time being nominated for the purposes of this subsection by a majority of the relevant partners, that partner; and
- (b) where no partner is for the time being so nominated, such partner as—
- (i) in the case of a notice under subsection (2) above, is identified in accordance with rules given with that notice; or
- (ii) in the case of a notice under subsection (3) above, is nominated for the purposes of this subsection by an officer of the Board;
- and “predecessor” and “successor”, in relation to a person so nominated or identified, shall be construed accordingly.
- (12) For the purposes of subsection (11) above a nomination under paragraph (a) of that subsection, and a revocation of such a nomination, shall not have effect in relation to any time before notice of the nomination or revocation is given to an officer of the Board.
- (13) In this section “relevant partner” means a person who was a partner at any time during the period for which the return was made or is required, or the personal representatives of such a person.]]

#### Textual Amendments

- F50** S. 12AA(1)(1A) substituted for s. 12AA(1) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 104\(6\)](#)
- F51** Words in s. 12AA(1)(a) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(6\)](#)

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- F52** S. 12AA(1A) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(7\)](#)
- F53** Words in s. 12AA(2) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(1\)](#)
- F54** Words in s. 12AA(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(4\)](#)
- F55** Words in s. 12AA(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(2\)](#)
- F56** Words in s. 12AA(7)(a) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(3\), Sch. 41 Pt. 5\(6\)](#)
- F57** Words in s. 12AA(7) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 3; S.I. 1998/3173, art. 2](#)
- F58** S. 12AA(10A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(2\)](#)
- F59** S. 12AA(11)-(13) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(4\)](#)
- F60** Words in s. 12AA(11) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(3\)](#)

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

- C15** S. 12AA extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(b\)](#)

**[<sup>F61</sup>12AB Partnership return to include partnership statement.**

- [<sup>F62</sup>(1) Every [<sup>F63</sup>partnership return] shall include a statement (a partnership statement) of the following amounts, namely—
  - (a) in the case of [<sup>F64</sup>the period in respect of which the return is made and each period of account ending within that period]—
    - (i) the amount of income or loss from each source which, on the basis of the information contained in the return and taking into account any relief or allowance a section 42(7) claim for which is included in the return, has accrued to or has been sustained by the partnership for [<sup>F65</sup>the period in question],
    - [<sup>F66</sup>(ia) the amount of the consideration which, on that basis, has accrued to the partnership in respect of each disposal of partnership property during that period,]
    - (ii) each amount of income tax which, on that basis, has been deducted or treated as deducted from any income of the partnership, or treated as paid on any such income, for that period,
    - (iii) the amount of each tax credit which, on that basis, has accrued to the partnership for that period, and
    - (iv) the amount of each charge which, on that basis, was a charge on the income of the partnership for that period; and
  - (b) in the case of each such period [<sup>F67</sup>as is mentioned in paragraph (a) above] and each of the partners, the amount which, on that basis and (where applicable) taking into account any such relief or allowance, is equal to his share of that income, loss, [<sup>F68</sup>consideration,] tax, credit or charge.]

<sup>F69</sup>(2) .....

<sup>F69</sup>(3) .....



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<sup>F69</sup>(4) .....

(5) In this section—

<sup>F70</sup>

<sup>F71</sup>

[<sup>F72</sup>“section 42(7) claim” means a claim under any of the provisions mentioned in section 42(7) of this Act;]

[<sup>F72</sup>“tax credit” means a tax credit to which section 231 of the principal Act applies].]

### Textual Amendments

- F61** S. 12AB inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 185](#); [S.I. 1998/3173](#), art. 2
- F62** S. 12AB(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(7\)](#)
- F63** Words in s. 12AB(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 19](#)
- F64** Words in s. 12AB(1)(a) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(a\)](#)
- F65** Words in s. 12AB(1)(a)(i) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(b\)](#)
- F66** S. 12AB(1)(ia) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(c\)](#)
- F67** Words in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F68** Word in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F69** S. 12AB(2)-(4) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F70** Words in s. 12AB(5) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F71** Words in s. 12AB(5) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\), Sch. 40 Pt. 3\(16\)](#)
- F72** Words in s. 12AB(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(8\)](#)

### [<sup>F73</sup>12ABZA] **Returns relating to LLP not carrying on business etc with view to profit**

(1) This section applies where—

- (a) a person delivers a purported partnership return (“the relevant return”) in respect of a period (“the relevant period”),
- (b) the relevant return—
  - (i) is made on the basis that the activities of a limited liability partnership (“the LLP”) are treated, under section 863 of ITTOIA 2005 or section 1273 of CTA 2009, as carried on in partnership by its members (“the purported partnership”), and
  - (ii) relates to the purported partnership, but
- (c) the LLP does not carry on a business with a view to profit in the relevant period (and, accordingly, its activities are not treated as mentioned in paragraph (b) (i)).

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- (2) For the purposes of the relevant enactments, treat the relevant return as a partnership return (and, accordingly, anything done under a relevant enactment in connection with the relevant return has the same effect as it would have if done in connection with a partnership return in a corresponding partnership case).
- (3) “Relevant enactment” means—
  - (a) any of the following—
    - (i) sections 12AC and 28B (enquiries into partnership returns),
    - (ii) Part 4 of FA 2014 (follower notices and accelerated payment notices),
 and
  - (b) any enactment relating to, or applying for the purposes of, an enactment within paragraph (a).
- (4) In relation to the relevant return, the relevant enactments apply with the necessary modifications, including in particular the following—
  - (a) “partner” includes purported partner, and
  - (b) “partnership” includes the purported partnership.
- (5) In this section—
  - “business” includes trade or profession;
  - “corresponding partnership case” means a corresponding case in which the limited liability partnership in question carries on a business with a view to profit in the relevant period;
  - “purported partner” means any person who was a member of the LLP in the relevant period;
  - “purported partnership return” means anything that—
    - (a) purports to be a partnership return, and
    - (b) is in a form, and is delivered in a way, that a partnership return could have been made and delivered in a corresponding partnership case.]

#### Textual Amendments

**F73** S. 12ABZAA inserted (retrospective) by [Finance Act 2020 \(c. 14\), s. 104\(1\)\(2\)](#) (with s. 104(3))

#### [<sup>F74</sup>12ABA] **Amendment of partnership return by taxpayer**

- (1) A partnership return may be amended by the partner who made and delivered the return, or his successor, by notice to an officer of the Board.
- (2) An amendment may not be made more than twelve months after the filing date.
- (3) Where a partnership return is amended under this section, the officer shall by notice to each of the partners amend—
  - (a) the partner’s return under section 8 or 8A of this Act, or
  - (b) the partner’s company tax return,
 so as to give effect to the amendment of the partnership return.
- (4) In this section “the filing date” means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.

*Status: Point in time view as at 01/03/2003.*

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#### Textual Amendments

**F74** Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)

### 12ABB Correction of partnership return by Revenue

- (1) An officer of the Board may amend a partnership return so as to correct obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).
- (2) A correction under this section is made by notice to the partner who made and delivered the return, or his successor.
- (3) No such correction may be made more than nine months after—
  - (a) the day on which the return was delivered, or
  - (b) if the correction is required in consequence of an amendment of the return under section 12ABA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person to whom the notice of correction was given, or his successor, gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—
  - (a) to the officer of the Board by whom the notice of correction was given,
  - (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.
- (6) Where a partnership return is corrected under this section, the officer shall by notice to each of the partners amend—
  - (a) the partner's return under section 8 or 8A of this Act, or
  - (b) the partner's company tax return,so as to give effect to the correction of the partnership return.

Any such amendment shall cease to have effect if the correction is rejected.]

#### Textual Amendments

**F74** Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)

### [<sup>F75</sup>12AC] Notice of enquiry

- (1) An officer of the Board may enquire into a partnership return if he gives notice of his intention to do so (“notice of enquiry”)—
  - (a) to the partner who made and delivered the return, or his successor,
  - (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;

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- (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 12ABA 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 12ABA 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.
- (5) If the notice of enquiry is given as a result of an amendment of the return under section 12ABA 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) The giving of notice of enquiry under subsection (1) above at any time shall be deemed to include the giving of notice of enquiry—
  - (a) under section 9A(1) of this Act to each partner who at that time has made a return under section 8 or 8A of this Act or at any subsequent time makes such a return, or
  - (b) under paragraph 24 of Schedule 18 to the Finance Act 1998 to each partner who at that time has made a company tax return or at any subsequent time makes such a return.
- (7) In this section “the filing date” means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.]

#### **Textual Amendments**

**F75** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)

#### **[<sup>F75</sup>12AD] Amendment of partnership return by taxpayer during enquiry**

- (1) This section applies if a partnership return is amended under section 12ABA of this Act (amendment of partnership return by taxpayer) at a time when an enquiry is in progress into the return.
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.

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- (3) So far as the amendment affects any amount stated in the partnership statement included in the return, it does not take effect while the enquiry is in progress and—
- (a) if the officer states in the closure notice that he has taken the amendment into account and that—
    - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
    - (ii) his conclusion is that the amendment is incorrect,the amendment shall not take effect;
  - (b) otherwise, the amendment takes effect when the closure notice is issued.
- (4) Where the effect of an amendment is deferred under subsection (3) above—
- (a) no amendment to give effect to that amendment (“the deferred amendment”) shall be made under section 12ABA(3) of this Act (consequential amendment of partners’ returns) while the enquiry is in progress;
  - (b) if the deferred amendment does not take effect but is taken into account as mentioned in subsection (3)(a)(i) above, section 28B(4) of this Act (amendment of partners’ returns consequential on amendment of partnership return by closure notice) applies accordingly; and
  - (c) if the deferred amendment takes effect under subsection (3)(b) above, any necessary amendment under section 12ABA(3) of this Act may then be made.
- (5) For the purposes of this section the period during which an enquiry is in progress is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
  - (b) ending with the day on which the enquiry is completed.]

#### Textual Amendments

**F75** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)

#### [<sup>F75</sup>12AE] Choice between different Cases of Schedule D

- (1) Where in the case of a partnership return—
- (a) alternative methods are allowed by the Tax Acts for bringing amounts into charge to tax,
  - (b) the return is made using one of those methods but could have been made using an alternative method, and
  - (c) an officer of the Board determines which of the alternative methods is to be used,
- the officer’s determination is final and conclusive, for the purposes of any enquiry into the return, as to the basis of charge to be used.
- (2) For the purposes of this section the cases where the Tax Acts allow alternative methods for bringing amounts into charge to tax are those specified—
- (a) for income tax purposes, in section 9D(2) of this Act;
  - (b) for corporation tax purposes, in paragraph 84(2) or (3) of Schedule 18 to the Finance Act 1998.]

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#### Textual Amendments

**F75** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)

### [<sup>F76</sup>European Economic Interest Groupings

#### Textual Amendments

**F76** S. 12A and cross-heading inserted (1.7.1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, Sch. 11 paras. 2, 5

## 12A European Economic Interest Groupings.

- (1) In this section “grouping” means a European Economic Interest Grouping formed in pursuance of Council Regulation ([EEC](#)) No. 2137/85 of 25th July 1985 (“the Council Regulation”), whether registered in Great Britain, in Northern Ireland, or elsewhere.
- (2) For the purposes of [<sup>F77</sup>securing that members of a grouping are assessed to income tax and capital gains tax or (as the case may be) corporation tax], an inspector may act under subsection (3) or (4) below.
  - (3) In the case of a grouping which is registered in Great Britain or Northern Ireland or has an establishment registered in Great Britain or Northern Ireland, and inspector may by a notice given to the grouping require the grouping—
    - (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
    - (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice.
  - (4) In the case of any other grouping, an inspector may by a notice given to any member of the grouping resident in the United Kingdom, or if none is to any member of the grouping, require the member—
    - (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
    - (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice,
 and a notice may be given to any one of the members concerned or separate notices may be given to each of them or to such of them as the inspector thinks fit.
- (5) Every return under this section shall include a declaration by the grouping or member making the return to the effect that the return is to the best of the maker’s knowledge correct and complete.
- (6) A notice under this section may require different information, accounts and statements for different periods, in relation to different descriptions of income or gains or in relation to different descriptions of member.
- (7) Notices under this section may require different information, accounts and statements in relation to different descriptions of grouping.

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- (8) Subject to subsection (9) below, where a notice is given under subsection (3) above, everything required to be done shall be done by the grouping acting through its manager or, where there is more than one, any of them; but where the manager of a grouping (or each of them) is a person other than an individual, the grouping shall act through the individual, or any of the individuals, designated in accordance with the Council Regulation as the representative of the manager (or any of them).
- (9) Where the contract for the formation of a grouping provides that the grouping shall be validly bound only by two or more managers acting jointly, any declaration required by subsection (5) above to be included in a return made by a grouping shall be given by the appropriate number of managers.]

#### Textual Amendments

**F77** Words in s. 12A(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 2**; S.I. 1998/3173, art. 2

#### *[<sup>F78</sup>Records*

#### Textual Amendments

**F78** S. 12B and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 3**; S.I. 1998/3173, art. 2

### **12B Records to be kept for purposes of returns.**

- (1) Any person who may be required by a notice under section 8, 8A<sup>F79</sup>... or 12AA of this Act (or under any of those sections as extended by section 12 of this Act) to make and deliver a return for a year of assessment or other period shall—
- (a) keep all such records as may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period; and
- [<sup>F80</sup>(b) preserve those records until the end of the relevant day, that is to say, the day mentioned in subsection (2) below or, where a return is required by a notice given on or before that day, whichever of that day and the following is the latest, namely—
- (i) where enquiries into the return<sup>F81</sup>... are made by an officer of the Board, the day on which, by virtue of section [<sup>F82</sup>28A(1) or 28B(1)] of this Act, those enquiries are<sup>F83</sup>... completed; and
- (ii) where no enquiries into the return<sup>F84</sup>... are so made, the day on which such an officer no longer has power to make such enquiries.]
- (2) The day referred to in subsection (1) above is—
- (a) in the case of a person carrying on a trade, profession or business alone or in partnership or a company, the fifth anniversary of the 31st January next following the year of assessment or (as the case may be) the sixth anniversary of the end of the period;
- (b) in any other case, the first anniversary of the 31st January next following the year of assessment<sup>F85</sup>...

[ Any person who—

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- <sup>F86</sup>(2A) (a) is required, by such a notice as is mentioned in subsection (1) above given at any time after the end of the day mentioned in subsection (2) above, to make and deliver a return for a year of assessment or other period; and
- (b) has in his possession at that time any records which may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period,

shall preserve those records until the end of the relevant day, that is to say, the day which, if the notice had been given on or before the day mentioned in subsection (2) above, would have been the relevant day for the purposes of subsection (1) above.]

- (3) In the case of a person carrying on a trade, profession or business alone or in partnership—

- (a) the records required to be kept and preserved under subsection (1) [<sup>F87</sup>or (2A)] above shall include records of the following, namely—
- (i) all amounts received and expended in the course of the trade, profession or business and the matters in respect of which the receipts and expenditure take place, and
- (ii) in the case of a trade involving dealing in goods, all sales and purchases of goods made in the course of the trade; and
- (b) the duty under that subsection shall include a duty to preserve until [<sup>F88</sup>the end of the relevant day] all supporting documents relating to such items as are mentioned in paragraph (a)(i) or (ii) above.

- (4) [<sup>F89</sup>Except in the case of records falling within subsection (4A) below,] the duty under subsection (1) [<sup>F90</sup>or (2A)] above to preserve records may be discharged by the preservation of the information contained in them; and where information is so preserved a copy of any document forming part of the records shall be admissible in evidence in any proceedings before the Commissioners to the same extent as the records themselves.

[ The records which fall within this subsection are—

- <sup>F91</sup>(4A) (a) any statement in writing such as is mentioned in—
- (i) subsection (1) of section 234 of the principal Act (amount of qualifying distribution and tax credit), or
- (ii) subsection (1) of section 352 of that Act (gross amount, tax deducted, and actual amount paid, in certain cases where payments are made under deduction of tax),

which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;

- (b) any certificate or other record (however described) which is required by regulations under section 566(1) of the principal Act to be given to a sub-contractor (within the meaning of Chapter IV of Part XIII of that Act) on the making of a payment to which section 559 of that Act (deductions on account of tax) applies;
- (c) any such record as may be requisite for making a correct and complete claim in respect of, or otherwise requisite for making a correct and complete return so far as relating to, an amount of tax—
- (i) which has been paid under the laws of a territory outside the United Kingdom, or
- (ii) which would have been payable under the law of such a territory but for a relief to which section 788(5) of the principal Act (relief for



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promoting development and relief contemplated by double taxation arrangements) applies.]

(5) [<sup>F92</sup>[<sup>F93</sup>Subject to subsections (5A) and (5B)] below,] any person who fails to comply with subsection (1) [<sup>F94</sup>or (2A)] above in relation to a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.

[ Subsection (5) above does not apply where the records which the person fails to keep or <sup>F95</sup>(5A) preserve are records which might have been requisite only for the purposes of claims, elections or notices which are not included in the return.]

[ Subsection (5) above also does not apply where—  
<sup>F96</sup>(5B) (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of subsection (4A) above; and  
(b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.]

(6) For the purposes of this section—  
(a) a person engaged in the letting of property shall be treated as carrying on a trade; and  
(b) “supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.]

#### Textual Amendments

- F79** Word in s. 12B(1) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 6, Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F80** S. 12B(1)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(1\)](#)
- F81** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(a\), Sch. 33 Pt. 2\(13\)](#) Note
- F82** Words in s. 12B(1)(b)(i) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(b\)](#)
- F83** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(c\), Sch. 33 Pt. 2\(13\)](#) Note
- F84** Words in s. 12B(1)(b)(ii) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(3\), Sch. 33 Pt. 2\(13\)](#) Note
- F85** Words in s. 12B(2) repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(2\), Sch. 29 Pt. 8\(14\)](#)
- F86** S. 12B(2A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(3\)](#)
- F87** Words in s. 12B(3)(a) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(4\)\(a\)](#)
- F88** Words in s. 12B(3)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(4\)\(b\)](#)
- F89** Words in s. 12B(4) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 124\(2\)](#) (with s. 124(9))
- F90** Words in s. 12B(4) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(5\)](#)
- F91** S. 12B(4A) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 124\(3\)](#) (with s. 124(9))

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- F92** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(6\)\(a\)](#)
- F93** Words in s. 12B(5) substituted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 124\(4\)](#) (with s. 124(9))
- F94** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(6\)\(b\)](#)
- F95** S. 12B(5A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(7\)](#)
- F96** S. 12B(5B) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 124\(5\)](#) (with s. 124(9))

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

- C16** S. 12B applied (with modifications) (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 18](#)
- C17** S. 12B applied (with modifications) (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 18](#)

*[<sup>F97</sup>Voluntary returns*

**Textual Amendments**

- F97** S. 12D and cross-heading inserted (retrospective) by [Finance Act 2019 \(c. 1\), s. 87\(1\)\(3\)](#) (with s. 87(4))

**12D Returns made otherwise than pursuant to a notice**

- (1) This section applies where—
- (a) a person delivers a purported return (“the relevant return”) under section 8, 8A or 12AA (“the relevant section”) for a year of assessment or other period (“the relevant period”),
  - (b) no notice under the relevant section has been given to the person in respect of the relevant period, and
  - (c) HMRC treats the relevant return as a return made and delivered in pursuance of such a notice.
- (2) For the purposes of the Taxes Acts—
- (a) treat a relevant notice as having been given to the person on the day the relevant return was delivered, and
  - (b) treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a return under the relevant section).
- (3) “Relevant notice” means—
- (a) in relation to section 8 or 8A, a notice under that section in respect of the relevant period;
  - (b) in relation to section 12AA, a notice under section 12AA(3) requiring the person to deliver a return in respect of the relevant period, on or before the day the relevant return was delivered (or, if later, the earliest day that could be specified under section 12AA).
- (4) In subsection (1)(a) “purported return” means anything that—

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- (a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and
  - (b) purports to be a return under the relevant section.
- (5) Nothing in this section affects sections 34 to 36 or any other provisions of the Taxes Acts specifying a period for the making or delivering of any assessment (including self-assessment) to income tax or capital gains tax.]

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

**C18** S. 12D power to amend conferred (retrospective) by [Finance Act 2019 \(c. 1\), s. 87\(3\)\(5\)\(b\)](#) (with s. 87(4))

**Status:**

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**Changes to legislation:**

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