



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

Modifications etc. (not altering text)

- C1** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 12](#))
- C2** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 3](#))

Income tax

[^{F17} 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
[^{F2}(b) falls within subsection (1A) or (1B),]
shall, subject to subsection (3) below, within [^{F3}the notification period], give notice to an officer of the Board that he is so chargeable.

[^{F4}(1A) A person falls within this subsection if the person has not received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains.

(1B) A person falls within this subsection if the person—

- (a) has received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains, and
(b) has received a notice under section 8B withdrawing the notice under section 8.

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- (1C) In subsection (1) “the notification period” means—
- (a) in the case of a person who falls within subsection (1A), the period of 6 months from the end of the year of assessment, or
 - (b) in the case of a person who falls within subsection (1B)—
 - (i) the period of 6 months from the end of the year of assessment, or
 - (ii) the period of 30 days beginning with the day after the day on which the notice under section 8 was withdrawn,
 whichever ends later.]
- (2) In the case of [^{F5}persons who are] chargeable as mentioned in subsection (1) above as [^{F6}the relevant trustees] of a settlement, that subsection [^{F7}and subsections (1A) to (1C) have effect as if references to a notice under section 8 were references to a notice under section 8A.]
- [^{F8}(2A) A person who—
- (a) falls within subsection (1A) or (1B), and
 - (b) is notified of a simple assessment for the year of assessment,
- is not required to give notice under subsection (1) for that year unless the person is chargeable to income tax or capital gains tax for the year of assessment on any income or gain that is not included in the assessment.]
- (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 [^{F9}—
- (a) the person's total income consists of income from sources falling within subsections (4) to (7) below,
 - (b) the person has no chargeable gains, and
 - (c) the person is not liable to a high income child benefit charge.]
- (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 [^{F10}PAYE regulations].
- (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
 - (b) in the making of deductions or repayments of tax under [^{F10}PAYE regulations].
- (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; [^{F11}or]
 - (b) income from or on which income tax is treated as having been deducted or paid [^{F12}.]
 - [^{F13}(c)
- and that person is not for that year liable to tax at a rate other than the basic rate [^{F14}, the dividend nil rate] [^{F15}, [^{F16}the Scottish basic rate,] the [^{F17}dividend] ordinary rate] [^{F18}, the savings nil rate] [^{F19}or the starting rate for savings].
- [^{F20}(6A) A source of income falls within this subsection in relation to any person and any year of assessment if for that year—

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- (a) all income from the source is dividend income (see section 19 of ITA 2007), and
 - (b) the person—
 - (i) is UK-resident,
 - (ii) is not liable to tax at the dividend ordinary rate,
 - (iii) is not liable to tax at the dividend upper rate,
 - (iv) is not liable to tax at the dividend additional rate, and
 - (v) is not charged to tax under section 832 of ITTOIA 2005 (relevant foreign income charged on remittance basis) on any dividend income.]
- (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 [^{F21}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.

^{F22}(8)

[^{F23}(9) For the purposes of this Act the relevant trustees of a settlement are—

- (a) in relation to income [^{F24}(other than gains treated as arising under [^{F25}Chapter 9 of Part 4 of ITTOIA 2005])], the persons who are trustees when the income arises and any persons who subsequently become trustees; and
 - [^{F26}(aa) in relation to gains treated as arising under [^{F27}Chapter 9 of Part 4 of ITTOIA 2005], 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** S. 7(1)(b) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(a\)](#)
- F3** Words in s. 7(1) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(b\)](#)
- F4** S. 7(1A)-(1C) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(3\)](#)
- F5** 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\(1\)\(a\)](#)
- F6** 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\(1\)\(b\)](#)
- F7** Words in s. 7(2) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(4\)](#)
- F8** S. 7(2A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 2](#)
- F9** Words in s. 7(3) substituted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 1 para. 2](#)
- F10** Words in s. 7(4)(5) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 124](#) (with Sch. 7)

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- F11** Word in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(i\)](#)
- F12** Comma in s. 7(6)(b) substituted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(ii\)](#)
- F13** S. 7(6)(c) omitted (with effect in accordance with s. 5(10) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iii\)](#)
- F14** Words in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iv\)](#)
- F15** 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\(1\)\(2\)](#)
- F16** Words in s. 7(6) inserted (with effect in accordance with Sch. 38 para. 14(2) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 14\(1\)](#)
- F17** Word in s. 7(6) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(2\)\(b\)](#) (with Sch. 2)
- F18** Words in s. 7(6) inserted (with effect in accordance with s. 4(17) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 4\(15\)](#)
- F19** Words in s. 7(6) substituted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 1 para. 38](#)
- F20** S. 7(6A) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(b\)](#)
- F21** 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\(1\)](#)
- F22** S. 7(8) omitted (with effect in accordance with art. 3 of the amending S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(a\)\(i\)](#); S.I. 2009/511, art. 2 (with art. 4)
- F23** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(2\)](#)
- F24** 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\(a\)](#)
- F25** Words in s. 7(9)(a) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with Sch. 2)
- F26** 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\(b\)](#)
- F27** Words in s. 7(9)(aa) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with Sch. 2)

Modifications etc. (not altering text)

- C3** S. 7 modified (as respects the year 1995-96) by [Finance Act 1995 \(c. 4\), Sch. 21 para. 1](#)
- C4** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)
- C5** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)

[^{F28}7A Disregard of certain NRCGT gains for purposes of section 7

- (1) This section applies where—
 - (a) a person (“P”) is the taxable person in relation to an NRCGT return relating to a tax year (“year X”) which is made and delivered to an officer of Revenue and Customs before the end of the notification period and contains an advance self-assessment,
 - (b) the return is in respect of a non-resident CGT disposal on which an NRCGT gain accrues, and

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- (c) P would (apart from this section) be required to give a notice under section 7 with respect to year X.
- (2) For the purpose of determining whether or not P is required to give such a notice (and only for that purpose), P is regarded as not being chargeable to capital gains tax in respect of the NRCGT gain mentioned in subsection (1)(b).
- (3) The reference in subsection (1) to the tax year to which an NRCGT return “relates” is to be interpreted in accordance with section 12ZB(7).
- (4) In this section—
 - “advance self-assessment” has the meaning given by section 12ZE(1);
 - “the notification period” has the meaning given by section 7(1C);
 - the “taxable person”, in relation to a non-resident CGT disposal, means the person who would be chargeable to capital gains tax in respect of any chargeable NRCGT gain accruing on the disposal (were such a gain to accrue).
- (5) See—
 - section 14B of the 1992 Act for the meaning of “non-resident CGT disposal”;
 - section 57B of, and Schedule 4ZZB to, the 1992 Act for the meaning of “NRCGT gain”.]

Textual Amendments

F28 S. 7A inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 42](#)

[^{F29}8 Personal return.

[^{F30}(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, [^{F31}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 ^{F32}..., 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.

^{F33}(1A)

[^{F34}(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 ^{F35}...]

(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, [^{F36}loss, tax, credit] or charge for the period in respect of which the statement is made.

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(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.]

[A return under this section for a year of assessment (Year 1) must be delivered—
^{F37}(1D) (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
 (b) in the case of an electronic return, on or before 31st January in Year 2.

(1E) But subsection (1D) is subject to the following two exceptions.

(1F) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—

- (a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
- (b) on or before 31st January (for an electronic return).

(1G) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.

(1H) The Commissioners—

- (a) shall prescribe what constitutes an electronic return, and
- (b) may make different provision for different cases or circumstances.]

(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.

[Subsection (4B) applies if a notice under this section is given to a person within
^{F38}(4A) section 8ZA of this Act (certain persons employed etc by person not resident in United Kingdom who perform their duties for UK clients).

(4B) The notice may require a return of the person's income to include particulars of any general earnings (see section 7(3) of ITEPA 2003) paid to the person.]

[In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax
^{F39}(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

- F29** 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\(1\)\(5\)](#)
- F30** 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](#)
- F31** 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\(1\)](#)
- F32** Words in s. 8(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(2\), Sch. 27 Pt. 5\(3\)](#)

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- F33** S. 8(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 88(3), [Sch. 27 Pt. 5\(3\)](#)
- F34** 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)
- F35** Words in s. 8(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(2\)](#)
- F36** 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)
- F37** S. 8(1D)-(1H) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 88(4)
- F38** S. 8(4A)(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 12](#) (with Sch. 9 paras. 1-9, 22)
- F39** 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)

- C6** 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))
- C7** S. 8 modified (1.4.2000) by [S.R. 2000/121](#), [reg. 17\(1\)](#)
- C8** 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)
- C9** 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\(2\)](#))
- C10** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 137\(5\)\(7\)](#), 381(1) (with Sch. 9 paras. 1-9, 22)
- C11** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 140\(6\)\(7\)](#), 381(1) (with Sch. 9 paras. 1-9, 22)

[^{F40}8ZA Interpretation of section 8(4A)]

- (1) For the purposes of section 8(4A) of this Act, a person (“F”) is within this section if each of conditions A to C is met.
- (2) Condition A is that F performs in the United Kingdom, for a continuous period of 30 days or more, duties of an office or employment.
- (3) Condition B is that the office or employment is under or with a person who—
 - (a) is not resident in the United Kingdom, but
 - (b) is resident outside the United Kingdom.
- (4) Condition C is that the duties are performed for the benefit of a person who—
 - (a) is resident in the United Kingdom, or
 - (b) carries on a trade, profession or vocation in the United Kingdom.]

Textual Amendments

- F40** S. 8ZA inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 13](#) (with Sch. 9 paras. 1-9, 22)

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[^{F29}8A Trustee's return.

^{F41}(1) For the purpose of establishing the amounts in which [^{F42}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, [^{F43}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 [^{F44}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer ^{F45}... , 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.

^{F46}(1A)]

[For the purposes of subsection (1) above—

- ^{F47}(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 ^{F48}...]

[A return under this section for a year of assessment (Year 1) must be delivered—

- ^{F49}(1B) (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
- (b) in the case of an electronic return, on or before 31st January in Year 2.

(1C) But subsection (1B) is subject to the following two exceptions.

(1D) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—

- (a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
- (b) on or before 31st January (for an electronic return).

(1E) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.

(1F) The Commissioners—

- (a) shall prescribe what constitutes an electronic return, and
- (b) may make different provision for different cases or circumstances.]

(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—
^{F50}(5)

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- (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

- F29** 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\(1\)\(5\)](#)
- F41** 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
- F42** 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\(3\)\(a\)](#)
- F43** 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\(1\)](#)
- F44** 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\(3\)\(b\)](#)
- F45** Words in s. 8A(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(2\), Sch. 27 Pt. 5\(3\)](#)
- F46** S. 8A(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(3\), Sch. 27 Pt. 5\(3\)](#)
- F47** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F48** Words in s. 8A(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(3\)](#)
- F49** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(4\)](#)
- F50** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(4\)](#)

Modifications etc. (not altering text)

- C12** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)
- C13** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)

[^{F51}8B Withdrawal by HMRC of notice under section 8 or 8A

- (1) This section applies to a person who is given a notice under section 8 or 8A.
- (2) Before the end of the withdrawal period, [^{F52}HMRC may withdraw the notice (whether at the request of the person or otherwise)].
- (3) But [^{F53}the notice may not be withdrawn] if—
 - (a) the person has made a return under section 8 or 8A in pursuance of the notice under that section, or
 - (b) the person has been served with notice of a determination under section 28C by virtue of the notice under section 8 or 8A having been given to the person.
- (4) If ^{F54}... HMRC decide to withdraw the notice under section 8 or 8A they must do so by giving the person a notice under this section.

Status: Point in time view as at 27/12/2017.

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- (5) A notice under this section must specify the date on which the notice under section 8 or 8A is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) the period of 2 years beginning with the end of the year of assessment to which the notice under section 8 or 8A relates, or
 - (b) in exceptional circumstances, such extended period as HMRC may ^[F55]determine].
- (7) Withdrawal of a notice given to a person under section 8 or 8A in relation to a year of assessment does not prevent HMRC from giving the person a further notice under that section in relation to that year.
- (8) See paragraph 17A of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

Textual Amendments

- F51** S. 8B inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 51 para. 3](#)
- F52** Words in s. 8B(2) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 169\(2\)](#)
- F53** Words in s. 8B(3) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 169\(3\)](#)
- F54** Words in s. 8B(4) omitted (with effect in accordance with s. 169(7) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 169\(4\)](#)
- F55** Word in s. 8B(6)(b) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 169\(5\)](#)

^[F56] Returns to include self-assessment.

^[F57](1) Subject to ^[F58]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 ^{F59} ...

^[F60]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 ^{F61} ... 246D(1) ^{F61} ... ^[F62]of the principal Act^[F63], section 626 of ITEPA 2003 or section 399(2) ^{F64} ... or 530(1) of ITTOIA 2005]]].]

^[F65](1A) The tax to be assessed on a person by a self-assessment shall not include any tax ^[F66]which—

- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004, ^{F67} ...

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- [^{F68}(aa) is chargeable, on the scheme manager of a qualifying recognised overseas pension scheme or a former such scheme, under Part 4 of the Finance Act 2004,]
 - [^{F69}(ab) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pensions (Splitting of Schemes) Regulations 2006, or]
 - (b) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.]]
 - (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 [^{F70}31st October] next following the year, or
 - (b) where the notice under section 8 or 8A of this Act is given after the [^{F71}31st August] 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;
- ^{F72}
- [^{F73}(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.]
- ^{F74}(4)
- ^{F74}(5)
- ^{F74}(6)]

Textual Amendments

- F56** 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
- F57** S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(4\)](#)
- F58** 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\(2\)](#)
- F59** Words in s. 9(1)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(4\)\(a\)](#)
- F60** 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\(1\)](#)
- F61** Words in s. 9(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 361\(b\), Sch. 3](#) (with Sch. 2)
- F62** Words in s. 9(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 125\(2\)](#) (with Sch. 7)
- F63** Words in s. 9(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 361\(c\)](#) (with Sch. 2)

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- F64** Words in s. 9(1) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 1 para. 51(4)(b)**
- F65** 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)**
- F66** Words in s. 9(1A) substituted (6.4.2006) by Finance Act 2004 (c. 12), s. 284(1), **Sch. 35 para. 1** (with Sch. 36) (as amended by S.I. 2006/569, regs. 1(1), 5(3)(b))
- F67** Word in s. 9(1A)(a) repealed (6.4.2006) by The Registered Pension Schemes (Splitting of Schemes) Regulations 2006 (S.I. 2006/569), regs. 1(1), 5(3)(a)
- F68** S. 9(1A)(aa) inserted (with effect in accordance with Sch. 4 para. 25 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 4 para. 19**
- F69** S. 9(1A)(ab) inserted (6.4.2006) by The Registered Pension Schemes (Splitting of Schemes) Regulations 2006 (S.I. 2006/569), regs. 1(1), **5(3)(b)**
- F70** Words in s. 9(2)(a) substituted (with effect in accordance with s. 92 of the amending Act) by Finance Act 2007 (c. 11), **s. 91(1)(a)**
- F71** Words in s. 9(2)(b) substituted (with effect in accordance with s. 92 of the amending Act) by Finance Act 2007 (c. 11), **s. 91(1)(b)**
- F72** 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)**
- F73** 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)**
- F74** 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)

- C14** 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))
- C15** S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **ss. 140(6)(7)**, 381(1) (with Sch. 9 paras. 1-9, 22)
- C16** S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **ss. 137(5)(7)**, 381(1) (with Sch. 9 paras. 1-9, 22)
- C17** S. 9(1A) applied (with modifications) (6.4.2006) by The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, **8** (as amended (6.4.2024) by S.I. 2024/356, regs. 1(3), **7(5)**)
- C18** S. 9(2)-(3A) applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **31(2)** (with reg. 1(4)(6))
- C19** S. 9(2)-(3A) applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **26(2)**
- C20** S. 9(2)-(3A) applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **41(2)**

[^{F75}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.
- [^{F76}(3) In this section “the filing date”, in respect of a return for a year of assessment (Year 1), means—
 - (a) 31st January of Year 2, or
 - (b) if the notice under section 8 or 8A is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice.]

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Textual Amendments

F75 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\(2\)](#)

F76 S. 9ZA(3) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(2\)](#)

Modifications etc. (not altering text)

C21 S. 9ZA applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)\(3\)](#)

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^[F77]—
 - (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^[F78], and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (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,
 - (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.]

Textual Amendments

F75 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\(2\)](#)

F77 Word in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(a\)\(13\)](#); S.I. 2009/405, art. 2

F78 Words in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(b\)\(13\)](#); S.I. 2009/405, art. 2

^[F79]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—

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- (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F80}after the day on which the return was delivered;]
- (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.

[^{F81}(4) An enquiry extends to—

- (a) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,
- (b) consideration of whether to give the taxpayer a transfer pricing notice under [^{F82}section 168(1) of TIOPA 2010] (provision not at arm's length: medium-sized enterprise),
- [^{F83}(c) consideration of whether to give the taxpayer a notice under [^{F84}section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)].]

but this is 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, ^{F85} ...
- [^{F86}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
- (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]

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” [^{F87}means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F79** 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\(1\)](#)
- F80** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 96\(1\)](#) (with [s. 96\(5\)](#))
- F81** S. 9A(4) substituted (with effect in accordance with s. 37 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 5 para. 1\(2\)](#)
- F82** Words in s. 9A(4)(b) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 381\(1\)](#), [Sch. 8 para. 107](#) (with [Sch. 9 paras. 1-9, 22](#))

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- F83** S. 9A(4)(c) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 88\(1\)](#)
- F84** Words in s. 9A(4)(c) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 2](#) (with Sch. 9 paras. 1-9, 22)
- F85** Word in s. 9A(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 2\(a\)](#)
- F86** S. 9A(5)(b)(c) substituted for s. 9A(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 2\(b\)](#)
- F87** Words in s. 9A(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 91\(3\)](#)

Modifications etc. (not altering text)

- C22** 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))
- C23** S. 9A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 31\(2\)](#) (with reg. 1(4)(6))
- C24** S. 9A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 26\(2\)](#)
- C25** S. 9A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 41\(2\)](#)

[^{F79}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)^[^{F88}], or in accordance with Chapter 2 of Part 4 of the Finance Act 2014 (amendment of return after follower notice),] at a time when an enquiry [^{F89} into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (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 [^{F90} in relation to any matter to which the amendment relates or which is affected by the amendment] and—
- (a) if the officer states in [^{F91} a partial or final 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 [^{F92} a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) For the purposes of this section the period during which an enquiry is in progress [^{F93} in relation to any matter] is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and

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- (b) ending with the day on which [^{F94}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F79** 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\(1\)](#)
- F88** Words in s. 9B(1) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 33 para. 1](#)
- F89** Words in s. 9B(1) 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. 3\(2\)](#)
- F90** Words in s. 9B(3) 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. 3\(3\)\(a\)](#)
- F91** Words in s. 9B(3)(a) 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. 3\(3\)\(b\)](#)
- F92** Words in s. 9B(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. 3\(3\)\(c\)](#)
- F93** Words in s. 9B(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. 3\(4\)\(a\)](#)
- F94** Words in s. 9B(4) 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. 3\(4\)\(b\)](#)

[^{F79}9C Amendment of self-assessment during enquiry to prevent loss of tax

- (1) This section applies where an enquiry [^{F95}into a return is in progress in relation to any matter] 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 [^{F96}so far as it relates to the matter].
- (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 [^{F97}in relation to any matter] 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 [^{F98}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F79** 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\(1\)](#)
- F95** Words in s. 9C(1) 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. 4\(2\)](#)

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- F96** Words in s. 9C(2) 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. 4(3)**
- F97** Words in s. 9C(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. 4(4)(a)**
- F98** Words in s. 9C(4) 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. 4(4)(b)**

F99 ^{F79}**9D Choice between different Cases of Schedule D**

.....]

Textual Amendments

- F79** 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)**
- F99** S. 9D repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 362, **Sch. 3** (with Sch. 2)

Corporation tax

F100 **10 Notice of liability to corporation tax.**

.....

Textual Amendments

- F100** 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

F100 **11 Return of profits.**

.....

Textual Amendments

- F100** 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

F101 **11A Notice of liability to capital gains tax.**

.....

Textual Amendments

- F101** 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)

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F102 11AA Return of profits to include self-assessment.

.....

Textual Amendments

F102 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

F102 11AB Power to enquire into return of profits.

.....

Textual Amendments

F102 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

F102 11AC Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.

.....

Textual Amendments

F102 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

F102 11AD Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.

.....

Textual Amendments

F102 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

F102 11AE Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.

.....

Textual Amendments

F102 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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^{F103} 12 Information about chargeable gains.

.....

Textual Amendments

F103 S. 12 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 2](#)

^{F104}NRCGT returns

Textual Amendments

F104 Ss. 12ZA-12ZN and cross-heading inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 43](#)

12ZA Interpretation of sections 12ZB to 12ZN

- (1) In sections 12ZA to 12ZN—
 - “advance self-assessment” is to be interpreted in accordance with section 12ZE(1);
 - “amount notionally chargeable” is to be interpreted in accordance with section 12ZF(1);
 - “filing date”, in relation to an NRCGT return, is to be interpreted in accordance with section 12ZB(8);
 - “interest in UK land” has the same meaning as in Schedule B1 to the 1992 Act (see paragraph 2 of that Schedule);
 - the “taxable person”, in relation to a non-resident CGT disposal, means the person who would be chargeable to capital gains tax in respect of any chargeable NRCGT gain (see section 57B of, and Schedule 4ZZB to, the 1992 Act) accruing on the disposal (were such a gain to accrue).
- (2) In those sections, references to the tax year to which an NRCGT return “relates” are to be interpreted in accordance with section 12ZB(7).
- (3) For the purposes of those sections the “completion” of a non-resident CGT disposal is taken to occur—
 - (a) at the time of the disposal, or
 - (b) if the disposal is under a contract which is completed by a conveyance, at the time when the asset is conveyed.
- (4) For the meaning in those sections of “non-resident CGT disposal” see section 14B of the 1992 Act (and see also section 12ZJ).
- (5) For the meaning of “NRCGT group” in those sections see section 288(1) of the 1992 Act.
- (6) In this section “conveyance” includes any instrument (and “conveyed” is to be construed accordingly).

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12ZB NRCGT return

- (1) Where a non-resident CGT disposal is made, the appropriate person must make and deliver to an officer of Revenue and Customs, on or before the filing date, a return in respect of the disposal.
- (2) In subsection (1) the “appropriate person” means—
 - (a) the taxable person in relation to the disposal, or
 - (b) if the disposal is made by a member of an NRCGT group, the relevant members of the group.
- (3) A return under this section is called an “NRCGT return”.
- (4) An NRCGT return must—
 - (a) contain the information prescribed by HMRC, and
 - (b) include a declaration by the person making it that the return is to the best of the person's knowledge correct and complete.
- (5) Subsection (1) does not apply to a non-resident CGT disposal to which section 188C of the 1992 Act applies (transfers within NRCGT group).
- (6) For the purposes of subsection (2)(b), the “relevant members” of the NRCGT group are—
 - (a) the companies which are members of that group when the disposal is made, and
 - (b) any other companies which are, at any time before the time of the disposal in the tax year to which the return relates, members of that group.
- (7) An NRCGT return “relates to” the tax year in which any gains on the non-resident CGT disposal would accrue.
- (8) The “filing date” for an NRCGT return is the 30th day following the day of the completion of the disposal to which the return relates.

But see also section 12ZJ(5).

^{F105}12ZBA Elective NRCGT return

- (1) A person is not required to make and deliver an NRCGT return under section 12ZB(1), but may do so, in circumstances to which this section applies.
- (2) The circumstances to which this section applies are where the disposal referred to in section 12ZB(1) is—
 - (a) a disposal on or after 6 April 2015 where, by virtue of any of the no gain/no loss provisions, neither a gain nor a loss accrues, or
 - (b) the grant of a lease on or after 6 April 2015 which is—
 - (i) for no premium,
 - (ii) to a person who is not connected with the grantor, and
 - (iii) under a bargain made at arm's length.
- (3) For the purposes of subsection (2)—

“connected” is to be construed in accordance with section 286 of 1992 Act;

“no gain/no loss provisions” has the meaning given by section 288(3A) of the 1992 Act;

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“lease” and premium” have the meanings given by paragraph 10 of Schedule 8 to the 1992 Act.

- (4) The Treasury may by regulations made by statutory instrument add or remove circumstances to which this section applies.
- (5) Regulations under subsection (4) may—
 - (a) amend this section or any other enactment;
 - (b) make consequential provision.
- (6) A statutory instrument containing regulations under subsection (4) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) Paragraph 1 of Schedule 55 to the Finance Act 2009 (penalty for late returns) does not apply in relation to an NRCGT return which is made and delivered by virtue of this section.]

Textual Amendments

F105 S. 12ZBA inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 91](#)

12ZC Single return in respect of two or more non-resident CGT disposals

Where—

- (a) a person is required to make and deliver an NRCGT return with respect to two or more non-resident CGT disposals,
 - (b) the date of the completion of each of the disposals is the same, and
 - (c) any gains accruing on the disposals would accrue in the same tax year,
- the person is to make and deliver a single return with respect to all those disposals.

12ZD NRCGT returns: grant and exercise of options

- (1) This section applies where—
 - (a) by virtue of section 144(2) of the 1992 Act, the grant of an option binding the grantor to sell an interest in UK land is, on the exercise of the option, treated as the same transaction as the sale, and
 - (b) both the grant of the option and the transaction entered into by the grantor in fulfilment of the grantor's obligations under the option (“the sale”) would be non-resident CGT disposals (were they not treated as a single transaction).
- (2) On completion of the sale—
 - (a) the grantor is to be subject to the same obligations under sections 12ZB, 12ZE and 59AA (duties relating to returns and payments on account) in relation to the grant of the option as the grantor would be subject to were the option never to be exercised, and
 - (b) the consideration for the option is to be disregarded (despite section 144(2) of the 1992 Act) in calculating under section 12ZF the amount of capital gains tax notionally chargeable at the completion date of the single transaction mentioned in subsection (1)(a).
- (3) In this section “sell” is to be interpreted in accordance with section 144(6) of the 1992 Act.

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12ZE NRCGT return to include advance self-assessment

- (1) An NRCGT return (“the current return”) relating to a tax year (“year Y”) which a person (“P”) is required to make in respect of one or more non-resident CGT disposals (“the current disposals”) must include an assessment (an “advance self-assessment”) of—
- (a) the amount notionally chargeable at the filing date for the current return (see section 12ZF), and
 - (b) if P has made (or is to make) a prior NRCGT return, the amount of any increase in the amount notionally chargeable for year Y.

But see the exceptions in section 12ZG.

- (2) In a case falling within subsection (1)(b)—
- (a) there is an “increase in the amount notionally chargeable” for year Y if the amount notionally chargeable at the filing date for the current return exceeds the corresponding amount for the prior NRCGT return (or the prior NRCGT return which has the most recent filing date, if there is more than one), and
 - (b) the amount of that increase is the amount of the excess.
- (3) “Prior NRCGT return” means an NRCGT return which—
- (a) relates to year Y, and
 - (b) is in respect of a non-resident CGT disposal (or disposals) the completion date of which is earlier than that of the current disposals.

12ZF The “amount notionally chargeable”

- (1) The “amount notionally chargeable” at the filing date for an NRCGT return (“the current return”) is the amount of capital gains tax to which the person whose return it is (“P”) would be chargeable under section 14D or 188D of the 1992 Act for the year to which the return relates (“year Y”), as determined—
- (a) on the assumption in subsection (2),
 - (b) in accordance with subsection (3), and
 - (c) if P is an individual, on the basis of a reasonable estimate of the matters set out in subsection (4).
- (2) The assumption mentioned in subsection (1)(a) is that in year Y no NRCGT gain or loss accrues to P on any disposal the completion of which occurs after the day of the completion of the disposals to which the return relates (“day X”).
- (3) In the determination of the amount notionally chargeable—
- (a) all allowable losses accruing to P in year Y on disposals of assets the completion of which occurs on or before day X which are available to be deducted under paragraph (a) or (b) of section 14D(2) or (as the case may be) section 188D(2) of the 1992 Act are to be so deducted, and
 - (b) any other relief or allowance relating to capital gains tax which is required to be given in P's case is to be taken into account, so far as the relief would be available on the assumption in subsection (2).
- (4) The matters mentioned in subsection (1)(c) are—
- (a) whether or not income tax will be chargeable at the higher rate or the dividend upper rate in respect of P's income for year Y (see section 4(4) of the 1992 Act), and

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- (b) (if P estimates that income tax will not be chargeable as mentioned in paragraph (a)) what P's Step 3 income will be for year Y.
- (5) An advance self-assessment must, in particular, give particulars of any estimate made for the purposes of subsection (1)(c).
- (6) A reasonable estimate included in an NRCGT return in accordance with subsection (5) is not regarded as inaccurate for the purposes of Schedule 24 to the Finance Act 2007 (penalties for errors).
- (7) Where P is the relevant body of an NRCGT group—
 - (a) the references to P in subsections (2) and (3)(a) are to be read as references to any member of the NRCGT group;
 - (b) the reference to P in subsection (3)(b) is to be read as including any member of the NRCGT group.
- (8) For the purposes of this section—
 - an estimate is “reasonable” if it is made on a basis that is fair and reasonable, having regard to the circumstances in which it is made;
 - “Step 3 income”, in relation to an individual, has the same meaning as in section 4 of the 1992 Act.
- (9) In this section, references to the “relevant body” of an NRCGT group are to be interpreted in accordance with section 188D(4) of the 1992 Act.
- (10) Section 989 of ITA 2007 (the definitions) applies for the purposes of this section as it applies for income tax purposes.
- (11) For the meaning of “NRCGT gain” and “NRCGT loss” see section 57B of, and Schedule 4ZZB to, the 1992 Act.

12ZG Cases where advance self-assessment not required

- (1) Where a person (“P”) is required to make and deliver an NRCGT return relating to a tax year (“year Y”), section 12ZE(1) (requirement to include advance self-assessment in return) does not apply if condition A, B or C is met.
- (2) Condition A is that P (or, if P is the trustees of a settlement, any trustee of the settlement) has been given, on or before the day on which the NRCGT return is required to be delivered, a notice under section 8 or 8A with respect to—
 - (a) year Y, or
 - (b) the previous tax year,and that notice has not been withdrawn.
- (3) Condition B is that P has been given, on or before the day on which the NRCGT return is required to be delivered, a notice under paragraph 3 of Schedule 18 to the Finance Act 1998 (notice requiring delivery of a company tax return) specifying a period which includes the whole or part of—
 - (a) year Y, or
 - (b) the previous tax year,and that notice has not been withdrawn.
- (4) Condition C is that an annual tax on enveloped dwellings return has been delivered by P (or a representative partner acting instead of P) for the preceding chargeable period.

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- (5) In subsection (4)—
- “the preceding chargeable period” means the chargeable period (as defined in section 94(8) of the Finance Act 2013) which ends with the 31 March preceding year Y;
- “representative partner” has the meaning given by section 167(6) of the Finance Act 2013.
- (6) The Treasury may by regulations prescribe further circumstances in which section 12ZE(1) is not to apply.
- (7) Regulations under subsection (6)—
- (a) may make different provision for different purposes;
 - (b) may include incidental, consequential, supplementary or transitional provision.

12ZH NRCGT returns and annual self-assessment: section 8

- (1) This section applies where a person (“P”) (other than the relevant trustees of a settlement)—
- (a) is not required to give a notice under section 7 with respect to a tax year (“year X”), and
 - (b) would be required to give such a notice in the absence of section 7A (which removes that duty in certain cases where the person has made an NRCGT return that includes an advance self-assessment).
- (2) In this section, “the relevant NRCGT return” means—
- (a) the NRCGT return by virtue of which P is not required to give a notice under section 7 with respect to year X, or
 - (b) if more than one NRCGT return falls within paragraph (a), the one relating to the disposal which has the latest completion date.
- (3) P is treated for the purposes of the Taxes Acts as having been required to make and deliver to an officer of Revenue and Customs a return under section 8 for the purpose of establishing, with respect to year X, the matters mentioned in section 8(1).
- (4) For the purposes of subsection (3), section 8 is to be read as if subsections (1E) to (1G) of that section were omitted.
- (5) If P does not give a notice under subsection (6) before 31 January in the tax year after year X, the Taxes Acts have effect, from that date, as if the advance self-assessment contained in the relevant NRCGT return were a self-assessment included, for the purposes set out in section 9(1), in a return under section 8 made by P and delivered on that date.
- (6) If P gives HMRC a notice under this subsection specifying an NRCGT return which—
- (a) relates to year X, and
 - (b) contains an advance self-assessment,
- the Taxes Acts are to have effect, from the effective date of the notice, as if that advance self-assessment were a self-assessment included, for the purposes set out in section 9(1), in a return under section 8 made by P and delivered on that date.

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- (7) References in the Taxes Acts to a return under section 8 (for example, references to amending, or enquiring into, a return under that section) are to be read in accordance with subsections (5) and (6).
- (8) A notice under subsection (6)—
 - (a) must be given before 31 January in the tax year after year X;
 - (b) must state that P considers the advance self-assessment in question to be an accurate self-assessment in respect of year X for the purposes of section 9.
- (9) The “effective date” of a notice under subsection (6) is—
 - (a) the day on which the NRCGT return specified in the notice is delivered, or
 - (b) if later, the day on which the notice is given.
- (10) The self-assessment which subsection (5) or (6) treats as having been made by P is referred to in this section as the “section 9 self-assessment”.
- (11) If P—
 - (a) gives a notice under subsection (6), and
 - (b) makes and delivers a subsequent NRCGT return relating to year X which contains an advance self-assessment,that advance self-assessment is to be treated as amending the section 9 self-assessment.
- (12) For the purposes of subsection (11), an NRCGT return made and delivered by P (“return B”) is “subsequent” to an NRCGT return to which P’s notice under subsection (6) relates (“the notified return”) if the day of the completion of the disposal to which return B relates is later than the day of the completion of the disposal to which the notified return relates.

12ZI NRCGT returns and annual self-assessment: section 8A

- (1) This section applies where the relevant trustees of a settlement (“the trustees”)—
 - (a) are not required to give a notice under section 7 with respect to a tax year (“year X”), and
 - (b) would be required to give such a notice in the absence of section 7A (which removes that duty in certain cases where the person has made an NRCGT return including an advance self-assessment).
- (2) In this section, “the relevant NRCGT return” means—
 - (a) the NRCGT return by virtue of which P is not required to give a notice under section 7 with respect to year X, or
 - (b) if more than one NRCGT return falls within paragraph (a), the one relating to the disposal which has the latest completion date.
- (3) The trustees are treated for the purposes of the Taxes Acts as having been required to make and deliver to an officer of Revenue and Customs a return under section 8A, for the purpose of establishing, with respect to year X, the matters mentioned in section 8A(1).
- (4) For the purposes of subsection (3), section 8A is to be read as if—
 - (a) in subsection (1) of that section, “, and the settlors and beneficiaries,” were omitted, and
 - (b) subsections (1C) to (1E) of that section were omitted.

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- (5) If the trustees do not give a notice under subsection (6) before 31 January in the tax year after year X, the Taxes Acts have effect, from that date, as if the advance self-assessment contained in the relevant NRCGT return were a self-assessment included, for the purposes set out in section 9(1), in a return under section 8A made by the trustees and delivered on that date.
- (6) If the trustees give HMRC a notice under this subsection specifying an NRCGT return which—
- (a) relates to year X, and
 - (b) contains an advance self-assessment,
- the Taxes Acts are to have effect, from the effective date of the notice, as if that advance self-assessment were a self-assessment included, for the purposes set out in section 9(1), in a return under section 8A made by the trustees and delivered on that date.
- (7) References in the Taxes Acts to a return under section 8A (for example, references to amending, or enquiring into, a return under that section) are to be read in accordance with subsections (5) and (6).
- (8) A notice under subsection (6)—
- (a) must be given before 31 January in the tax year after year X;
 - (b) must state that the trustees consider the advance self-assessment in question to be an accurate self-assessment in respect of year X for the purposes of section 9.
- (9) The “effective date” of a notice under subsection (6) is—
- (a) the day on which the NRCGT return specified in the notice is delivered, or
 - (b) if later, the day on which the notice is given.
- (10) The self-assessment which subsection (5) or (6) treats as having been made by the trustees is referred to in this section as the “section 9 self-assessment”.
- (11) If the trustees—
- (a) give a notice under subsection (6), and
 - (b) make and deliver a subsequent NRCGT return relating to year X which contains an advance self-assessment,
- that advance self-assessment is to be treated as amending the section 9 self-assessment.
- (12) For the purposes of subsection (11), an NRCGT return made and delivered by the trustees (“return B”) is “subsequent” to an NRCGT return to which the trustees' notice under subsection (6) relates (“the notified return”) if the day of the completion of the disposal to which return B relates is later than the day of the completion of the disposal to which the notified return relates.

12ZJ Sections 12ZA to 12ZI: determination of residence status

- (1) For the purposes of sections 12ZA to 12ZI, the question whether or not a disposal of a UK residential property interest is a non-resident CGT disposal is to be determined in accordance with subsections (2) and (3).
- (2) A non-residence condition is to be taken to be met in relation to a disposal of a UK residential property interest if, at the time of the completion of the disposal—
- (a) it is uncertain whether or not that condition will be met, but

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- (b) it is reasonable to expect that that condition will be met.
- (3) If (in a case within subsection (2)) it later becomes certain that neither of the non-residence conditions is met in relation to the disposal, the disposal is treated as not being, and as never having been, a non-resident CGT disposal (and any necessary repayments or adjustments are to be made accordingly).
- (4) Subsection (5) applies if—
 - (a) at the time of the completion of the disposal of a UK residential property interest it is uncertain whether or not the disposal is a non-resident CGT disposal because it is uncertain whether or not a non-residence condition will be met, but the case does not fall within subsection (2), and
 - (b) it later becomes certain that a non-residence condition is met in relation to the disposal.
- (5) For the purposes of this Act, the filing date for the NRCGT return is taken to be the 30th day following the day on which it becomes certain that a non-residence condition is met in relation to the disposal.
- (6) In this section “a non-residence condition” means condition A or B in section 14B of the 1992 Act.

12ZK Amendment of NRCGT return by the taxpayer

- (1) A person may, by notice to an officer of Revenue and Customs, amend the person's NRCGT return.
- (2) An amendment may not be made more than 12 months after 31 January of the year following the relevant tax year.
- (3) In subsection (2) “the relevant tax year” means the tax year in which any gains on the disposal to which the return relates would accrue.

12ZL Correction of NRCGT return by HMRC

- (1) An officer of Revenue and Customs may amend an NRCGT return so as to correct—
 - (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise), and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer.
- (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 9 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 12ZK (amendment by the taxpayer), 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 gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) must be given—

Status: Point in time view as at 27/12/2017.

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- (a) to the officer of Revenue and Customs 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.

12ZM Notice of enquiry

- (1) An officer of Revenue and Customs may enquire into an NRCGT return if the officer gives notice of the intention to do so (“notice of enquiry”)—
 - (a) to the person whose return it is,
 - (b) within the time allowed.
- (2) The time allowed is—
 - (a) if the return was delivered on or before 31 January in the year following the relevant tax year (the “annual filing date”), up to the end of the period of 12 months after the day on which the return was delivered;
 - (b) if the return was delivered after the annual 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 12ZL (correction by HMRC), 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 31 January, 30 April, 31 July and 31 October.

- (3) 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.
- (4) If the notice of enquiry is given as a result of an amendment of the return under section 12ZK (amendment by taxpayer)—
 - (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b),^{F106} ...
 - [^{F107}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

- (5) In subsection (2) “the relevant tax year” means the tax year in which any gain on the disposal to which the return relates would accrue.

Textual Amendments

F106 Word in s. 12ZM(4)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 5\(a\)](#)

F107 S. 12ZM(4)(b)(c) substituted for s. 12ZM(4)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 5\(b\)](#)

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12ZN Amendment of return by taxpayer during enquiry

- (1) This section applies if an NRCGT return is amended under section 12ZK (amendment by taxpayer) at a time when an enquiry [^{F108} into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (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 notionally chargeable for the purposes of the return (see section 12ZF(1)), it does not take effect while the enquiry is in progress [^{F109} in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in [^{F110} a partial or final closure notice] that the officer 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) the officer's conclusion is that the amendment is incorrect, the amendment is not to take effect;
 - (b) otherwise, the amendment takes effect when [^{F111} a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) For the purposes of this section the period during which an enquiry is in progress [^{F112} in relation to any matter] is the whole of the period—
 - (a) beginning with the day on which the notice of enquiry is given, and
 - (b) ending with the day on which [^{F113} a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

- F108** Words in s. 12ZN(1) 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. 6\(2\)](#)
- F109** Words in s. 12ZN(3) 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. 6\(3\)\(a\)](#)
- F110** Words in s. 12ZN(3)(a) 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. 6\(3\)\(b\)](#)
- F111** Words in s. 12ZN(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. 6\(3\)\(c\)](#)
- F112** Words in s. 12ZN(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. 6\(4\)\(a\)](#)
- F113** Words in s. 12ZN(4) 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. 6\(4\)\(b\)](#)

^{F114} Partnerships

Textual Amendments

- F114** 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

Status: Point in time view as at 27/12/2017.

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12AA Partnership return.

[^{F115}(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—

- (a) the amount in which each partner chargeable to income tax for any year of assessment is so chargeable [^{F116}and the amount payable by way of income tax by each such partner], and
- (b) the amount in which each partner chargeable to corporation tax for any period is so chargeable,

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

[^{F117}(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 [^{F118} ...]]

(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 [^{F119}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 [^{F120}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 [^{F121}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.

[^{F122}(4) In the case of a partnership which includes one or more individuals, a notice under subsection (2) or (3) above may specify different days depending on whether a return in respect of a year of assessment (Year 1) is electronic or non-electronic.

(4A) The day specified for a non-electronic return must not be earlier than 31st October of Year 2.

(4B) The day specified for an electronic return must not be earlier than 31st January of Year 2.

(4C) But subsections (4A) and (4B) are subject to the following two exceptions.

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- (4D) Exception 1 is that if the notice is given after 31st July in Year 2 (but on or before 31st October)—
- (a) the day specified for a non-electronic return must be after the end of the period of three months beginning with the date of the notice, and
 - (b) the day specified for an electronic return must not be earlier than 31st January.
- (4E) Exception 2 is that if the notice is given after 31st October in Year 2, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.]
- [^{F123}(5) In the case of a partnership which includes one or more companies, a notice may specify different dates depending on whether a notice in respect of a relevant period is electronic or non-electronic.
- (5A) The day specified for a non-electronic return must not be earlier than the end of the period of nine months beginning at the end of the relevant period.
- (5B) The day specified for an electronic return must not be earlier than the first anniversary of the end of the relevant period.
- (5C) But where the notice is given more than nine months after the end of the relevant period, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.
- (5D) For the purposes of this section “relevant period” means the period in respect of which the return is required.
- (5E) The Commissioners—
- (a) shall prescribe what constitutes an electronic return for the purposes of this section, and
 - (b) may make different provision for different cases or circumstances.]
- (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
 - (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 ^{F124}... the return relates, the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, ^{F125}...
 - ^{F125}(b)
- (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.

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(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 ^{F126}(10A) subsection (2) or (3) above.]

[In this Act “successor”, in relation to a person who is required to make and deliver, or ^{F127}(11) has made and delivered, [^{F128}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

- F115** 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\(6\)](#)
- F116** 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\(6\)](#)
- F117** S. 12AA(1A) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(7\)](#)
- F118** Words in s. 12AA(1A)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(5\)](#)
- F119** 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\(1\)](#)
- F120** 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\(4\)](#)
- F121** 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\(2\)](#)
- F122** S. 12AA(4)-(4E) substituted for s. 12AA(4) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(1\)](#)
- F123** S. 12AA(5)-(5E) substituted for s. 12AA(5) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(2\)](#)
- F124** 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\(6\)](#)
- F125** S. 12AA(7)(b) and preceding word omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 3](#)
- F126** 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\(2\)](#)

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F127 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\(4\)](#)

F128 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)

C26 S. 12AA extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(b\)](#)

[^{F129}12AA Withdrawal by HMRC of notice under section 12AA

- (1) This section applies to a partner who is required by a notice under section 12AA to deliver a return.
- (2) Before the end of the withdrawal period, the partner may request HMRC to withdraw the notice.
- (3) But no request may be made if the partner has delivered a return under section 12AA in pursuance of the notice.
- (4) If, on receiving a request, HMRC decide to withdraw the notice under section 12AA they must do so by giving the partner a notice under this section.
- (5) A notice under this section must specify the date on which the notice under section 12AA is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) in the case of a partnership which includes one or more companies, the period of 2 years beginning with the end of the period in respect of which the return under section 12AA was required by the notice under that section,
 - (b) in the case of any other partnership, the period of 2 years beginning with the end of the year of assessment to which the notice under section 12AA relates, or
 - (c) in the case of any partnership, such extended period as HMRC may agree with the partner in exceptional circumstances.
- (7) Withdrawal of a notice under section 12AA in relation to the period in respect of which the return under that section was required or year of assessment (as the case may be) does not prevent HMRC from serving a further notice under section 12AA requiring a partner to deliver a return in relation to that period or year.
- (8) References in subsections (2) to (6) to the partner include references to a successor of the partner (see section 12AA(11)).
- (9) See paragraph 17B of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

Textual Amendments

F129 S. 12AAA inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 51 para. 4](#)

Status: Point in time view as at 27/12/2017.

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[^{F130}12AB Partnership return to include partnership statement.

[^{F131}(1) Every [^{F132}partnership return] shall include a statement (a partnership statement) of the following amounts, namely—

- (a) in the case of [^{F133}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 [^{F134}the period in question],
 - [^{F135}(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,][^{F136}and]
 - (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, ^{F137} ...
 - ^{F137}(iii)
 - ^{F138}(iv)
- (b) in the case of each such period [^{F139}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, [^{F140}consideration][^{F141}or tax].]

^{F142}(2)

^{F142}(3)

^{F142}(4)

(5) In this section—

^{F143}

^{F144}

[^{F145}“section 42(7) claim” means a claim under any of the provisions mentioned in section 42(7) of this Act;]

^{F146}

Textual Amendments

F130 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

F131 S. 12AB(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(7\)](#)

F132 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](#)

F133 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\(5\)\(a\)](#)

F134 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\(5\)\(b\)](#)

F135 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\(5\)\(c\)](#)

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- F136** Word in s. 12AB(1)(a) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(i\)](#)
- F137** S. 12AB(1)(a)(iii) and preceding word omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(ii\)](#)
- F138** S. 12AB(1)(a)(iv) and preceding word repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 245\(2\)\(b\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F139** 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\(5\)\(d\)](#)
- F140** 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\(5\)\(d\)](#)
- F141** Words in s. 12AB(1)(b) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(b\)](#)
- F142** 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
- F143** 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
- F144** Words in s. 12AB(5) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\), Sch. 40 Pt. 3\(16\)](#)
- F145** 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\(8\)](#)
- F146** Words in s. 12AB(5) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(c\)](#)

[^{F147}12ABZA] ~~12ABZA~~ Gains 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)).
- (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).

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- (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

F147 S. 12ABZAA inserted (retrospective) by [Finance Act 2020 \(c. 14\), s. 104\(1\)\(2\)](#) (with s. 104(3))

[^{F148}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.

- [^{F149}(4) In this section “the filing date” means—
- (a) in the case of a partnership which includes one or more individuals, in respect of a return for a year of assessment (Year 1)—
- (i) 31st January of Year 2, or
 - (ii) if the notice under section 12AA is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice, and
- (b) in the case of a partnership which includes one or more companies, the end of the period specified in section 12AA(5B) or (5C).]

Textual Amendments

F148 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\(2\)](#)

F149 S. 12ABA(4) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 91\(4\)](#)

Status: Point in time view as at 27/12/2017.

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Modifications etc. (not altering text)

C27 S. 12ABA applied (with modifications) (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)-\(4\)](#)

12ABB Correction of partnership return by Revenue

- (1) An officer of the Board may amend a partnership return so as to correct^{F150}—
- (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^{F151}, and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (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

F148 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\(2\)](#)

F150 Word in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(a\)\(13\)](#); S.I. 2009/405, [art. 2](#)

F151 Words in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(b\)\(13\)](#); S.I. 2009/405, [art. 2](#)

^{F152}12AA 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.

Status: Point in time view as at 27/12/2017.

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- (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 [^{F153}after the day on which the return was delivered;]
 - (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, ^{F154}...
 - ^{F155}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]

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

F152 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\(1\)](#)

F153 Words in s. 12AC(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 96\(2\)](#) (with [s. 96\(5\)](#))

F154 Word in s. 12AC(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(a\)](#)

Status: Point in time view as at 27/12/2017.

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F155 S. 12AC(5)(b)(c) substituted for s. 12AC(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(b\)](#)

[^{F152}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 [^{F156}into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (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 any amount stated in the partnership statement included in the return, it does not take effect while the enquiry is in progress [^{F157}in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in [^{F158}a partial or final 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 [^{F159}a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final 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 [^{F160}in relation to any matter to which the amendment relates or which is affected by the amendment];
 - (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 [^{F161}in relation to any matter] 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 [^{F162}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

F152 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\(1\)](#)

Status: Point in time view as at 27/12/2017.

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- F156** Words in s. 12AD(1) 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. 8(2)**
- F157** Words in s. 12AD(3) 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. 8(3)(a)**
- F158** Words in s. 12AD(3)(a) 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. 8(3)(b)**
- F159** Words in s. 12AD(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. 8(3)(c)**
- F160** Words in s. 12AD(4)(a) 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. 8(4)**
- F161** Words in s. 12AD(5) 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. 8(5)(a)**
- F162** Words in s. 12AD(5) 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. 8(5)(b)**

[^{F163}12ADA] AFM firms

- (1) An officer of Revenue and Customs may by notice require a partnership which has made an election under section 863H of ITTOIA 2005 (whether or not the election has been revoked) to provide the officer with such information as the officer may reasonably require for purposes connected with the operation of sections 863H to 863K of ITTOIA 2005.
- (2) The information must be provided within such reasonable time as the officer may specify in the notice.]

.....

Textual Amendments

F163 S. 12ADA inserted (with effect in accordance with Sch. 17 para. 21 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 17 para. 16(2)**

[^{F164}12A] Choice between different Cases of Schedule D

.....

Textual Amendments

F164 S. 12AE repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 297**, **Sch. 3 Pt. 1** (with **Sch. 2 Pts. 1, 2**)

[^{F165}European Economic Interest Groupings

.....

Textual Amendments

F165 S. 12A and cross-heading inserted (1.7.1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, **Sch. 11 paras. 2, 5**

Status: Point in time view as at 27/12/2017.

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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 [F166 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.
- (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.]

Status: Point in time view as at 27/12/2017.

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Textual Amendments

F166 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

[^{F167}Records

Textual Amendments

F167 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 ^{F168}... or 12AA of this Act ^{F169}... 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
 - [^{F170}(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 ^{F171}... are made by an officer of the Board, the day on which, by virtue of section [^{F172}28A(1B) or 28B(1B)] of this Act, those enquiries are ^{F173}... completed; and
 - (ii) where no enquiries into the return ^{F174}... 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) [^{F175}otherwise], the first anniversary of the 31st January next following the year of assessment ^{F176}...
- [^{F177}or (in either case) such earlier day as may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs (and different days may be specified for different cases).]
- [Any person who—
- ^{F178}(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.]

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- (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) [^{F179}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; ^{F180}...
 - ^{F180}(b)
- [The Commissioners for Her Majesty's Revenue and Customs may by regulations—
- ^{F181}(3A) (a) provide that the records required to be kept and preserved under this section include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.]
- [^{F182}(4) The duty under subsection (1) or (2A) to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to subsection (4A) and any conditions or further exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.]
- [^{F184}Subsection (4)(b) does not apply in the case of the following kinds of records]—
- ^{F183}(4A) (a) any statement in writing such as is mentioned in—
- (i) subsection (1) of [^{F185}section 1100 of CTA 2010] (amount [^{F186}of distribution, formerly amount] of qualifying distribution and tax credit), or
 - [^{F187}(ii) section 495(1) or 975(2) or (4) of ITA 2007 (statements about deduction of income tax),]
- which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;
- [^{F188}(b) any record (however described) which is required by regulations under section 70(1)(c) of the Finance Act 2004 to be given to a sub-contractor (within the meaning of section 58 of that Act) on the making of a payment to which section 61 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
 - [^{F189}(ii) which would have been payable under the law of a territory outside the United Kingdom (“territory F”) but for a development relief.]]
- [In subsection (4A)(c) “development relief” means a relief—
- ^{F190}(4B) (a) given under the law of territory F with a view to promoting industrial, commercial, scientific, educational or other development in a territory outside the United Kingdom, and

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- (b) about which provision is made in arrangements that have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).]
- (5) [^{F191}[^{F192}Subject to subsections (5A) and (5B)] below,] any person who fails to comply with subsection (1) [^{F193}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
- ^{F194}(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—
- ^{F195}(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.]
- [Regulations under this section may—
- ^{F196}(5C) (a) make different provision for different cases, and
- (b) make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).]
- (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

- F168** 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
- F169** Words in s. 12B(1) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 4](#)
- F170** 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\(1\)](#)
- F171** 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
- F172** Words in s. 12B(1)(b)(i) 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. 9](#)
- F173** 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
- F174** 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
- F175** Word in s. 12B(2)(b) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(2\)\(a\)](#); S.I. 2009/402, art. 2
- F176** 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\(14\)](#)
- F177** Words in s. 12B(2) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(2\)\(b\)](#); S.I. 2009/402, art. 2

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- F178** S. 12B(2A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(3\)](#)
- F179** 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\(4\)\(a\)](#)
- F180** S. 12B(3)(b) and preceding word omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(3\)](#); S.I. 2009/402, art. 2
- F181** S. 12B(3A) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(4\)](#); S.I. 2009/402, art. 2
- F182** S. 12B(4) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(5\)](#); S.I. 2009/402, art. 2
- F183** 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))
- F184** Words in s. 12B(4A) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(6\)](#); S.I. 2009/402, art. 2
- F185** Words in s. 12B(4A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 154](#) (with Sch. 2)
- F186** Words in s. 12B(4A)(a)(i) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(7\)](#)
- F187** S. 12B(4A)(a)(ii) substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 246](#) (with Sch. 2)
- F188** S. 12B(4A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 1\(2\)](#)
- F189** S. 12B(4A)(c)(ii) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 3\(2\)](#) (with Sch. 9 paras. 1-9, 22)
- F190** S. 12B(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 3\(3\)](#) (with Sch. 9 paras. 1-9, 22)
- F191** 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\(6\)\(a\)](#)
- F192** 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))
- F193** 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\(6\)\(b\)](#)
- F194** S. 12B(5A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(7\)](#)
- F195** 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))
- F196** S. 12B(5C) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(7\)](#); S.I. 2009/402, art. 2

Modifications etc. (not altering text)

- C28** S. 12B applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 32](#) (with reg. 1(4)(6))
- C29** S. 12B applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 27](#)
- C30** S. 12B applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 42](#)
- C31** S. 12B(5) excluded (with effect in accordance with s. 33(1) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 33\(3\)\(a\)](#)

Status: Point in time view as at 27/12/2017.

Changes to legislation: Taxes Management Act 1970, PART II is up to date with all changes known to be in force on or before 25 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)

f^{F197} Voluntary returns

Textual Amendments

F197 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—
- (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.]

Modifications etc. (not altering text)

C32 S. 12D power to amend conferred (retrospective) by [Finance Act 2019 \(c. 1\), s. 87\(3\)\(5\)\(b\)](#) (with s. 87(4))

Status:

Point in time view as at 27/12/2017.

Changes to legislation:

Taxes Management Act 1970, PART II is up to date with all changes known to be in force on or before 25 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.