



Taxes Management Act 1970

1970 CHAPTER 9

PART IV

ASSESSMENT AND CLAIMS

Modifications etc. (not altering text)

- C1** Pt. 4 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), **14(4)**
- C2** Pt. 4 applied (with modifications) (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **80(5)**
- C3** Pt. 4 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **204(7)**
- C4** Pt. 4 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **34** (with reg. 1(4)(6))
- C5** Pt. 4 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **62(4)** (with reg. 1(4)(6))
- C6** Pts. 4, 5, 6 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), **57(4)**
- C7** Pts. 4, 5 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), **29(1)**
- C8** Pt. 4 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**)
- C9** Pt. 4 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**)
- C10** Pt. 4 applied (with modifications) (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), **79(4)**
- C11** Pts. 4, 5 applied (with modifications) (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), **44**

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[^{F2}28A Completion of enquiry into personal or trustee return [^{F1}or NRCGT return]

- [^{F3}(1) This section applies in relation to an enquiry under section 9A(1) or 12ZM of this Act.
- (1A) Any matter to which the enquiry relates is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “partial closure notice”) that the officer has completed his enquiries into that matter.
- (1B) The enquiry is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “final closure notice”) —
- (a) in a case where no partial closure notice has been given, that the officer has completed his enquiries, or
 - (b) in a case where one or more partial closure notices have been given, that the officer has completed his remaining enquiries.]
- (2) A [^{F4}partial or final closure notice] must [^{F5}state the officer's conclusions and]—
- (a) state that in the officer’s opinion no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to his conclusions.
- (3) A [^{F6}partial or final closure notice] takes effect when it is issued.
- (4) The taxpayer may apply to the [^{F7}tribunal] for a direction requiring an officer of the Board to issue a [^{F8}partial or final closure notice] within a specified period.
- [^{F9}(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (6) The [^{F10}tribunal] shall give the direction applied for unless ^{F11}... satisfied that there are reasonable grounds for not issuing [^{F12}the partial or final closure notice] within a specified period.
- [^{F13}(7) In this section “the taxpayer” means the person to whom notice of enquiry was given.
- (8) In the Taxes Acts, references to a closure notice under this section are to a partial or final closure notice under this section.]]

Textual Amendments

- F1** Words in s. 28A heading inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 44\(3\)](#)
- F2** S. 28A substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 8(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 8\(1\)](#)
- F3** S. 28A(1)-(1B) substituted for s. 28A(1) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 12\(2\)](#)
- F4** Words in s. 28A(2) 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. 12\(3\)\(a\)](#)
- F5** Words in s. 28A(2) 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. 12\(3\)\(b\)](#)
- F6** Words in s. 28A(3) 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. 12\(4\)](#)
- F7** Word in s. 28A(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 17\(2\)](#)
- F8** Words in s. 28A(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. 12\(4\)](#)

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- F9** S. 28A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(3)**
- F10** Word in s. 28A(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(4)(a)**
- F11** Words in s. 28A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(4)(b)**
- F12** Words in s. 28A(6) 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. 12(5)**
- F13** S. 28A(7)(8) 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. 12(6)**

^{F14}28AAA Amendment of return of profits made for wrong period.

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Textual Amendments

- F14** Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 9**, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

^{F14}28AB Provisions supplementary to section 28AA.

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Textual Amendments

- F14** Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 9**, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

^{F15}28B Completion of enquiry into partnership return

- ^{F16}(1)** This section applies in relation to an enquiry under section 12AC of this Act.
 - (1A) Any matter to which the enquiry relates is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “partial closure notice”) that the officer has completed his enquiries into that matter.
 - (1B) The enquiry is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “final closure notice”)—
 - (a) in a case where no partial closure notice has been given, that the officer has completed his enquiries, or
 - (b) in a case where one or more partial closure notices have been given, that the officer has completed his remaining enquiries.]
- (2) A [**^{F17}**partial or final closure notice] must [**^{F18}**state the officer's conclusions and]—
 - (a) state that in the officer’s opinion no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to his conclusions.
- (3) A [**^{F19}**partial or final closure notice] takes effect when it is issued.

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- (4) Where a partnership return is amended under subsection (2) above, 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 amendments of the partnership return.
- (5) The taxpayer may apply to the [^{F20}tribunal] for a direction requiring an officer of the Board to issue a [^{F21}partial or final closure notice] within a specified period.
- [^{F22}(6) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (7) The [^{F23}tribunal] shall give the direction applied for unless ^{F24}... satisfied that there are reasonable grounds for not issuing [^{F25}the partial or final closure notice] within a specified period.
- [^{F26}(8) In this section “the taxpayer” means the person to whom notice of enquiry was given or his successor.
- (9) In the Taxes Acts, references to a closure notice under this section are to a partial or final closure notice under this section.]]

Textual Amendments

- F15** S. 28B substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 9(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 9\(1\)](#)
- F16** S. 28B(1)-(1B) substituted for s. 28B(1) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 13\(2\)](#)
- F17** Words in s. 28B(2) 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. 13\(3\)\(a\)](#)
- F18** Words in s. 28B(2) 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. 13\(3\)\(b\)](#)
- F19** Words in s. 28B(3) 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. 13\(4\)](#)
- F20** Word in s. 28B(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 18\(2\)](#)
- F21** Words in s. 28B(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. 13\(4\)](#)
- F22** S. 28B(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 18\(3\)](#)
- F23** Word in s. 28B(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 18\(4\)\(a\)](#)
- F24** Words in s. 28B(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 18\(4\)\(b\)](#)
- F25** Words in s. 28B(7) 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. 13\(5\)](#)
- F26** S. 28B(8)(9) 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. 13\(6\)](#)

[^{F27}28C Determination of tax where no return delivered.

- [^{F28}(1) This section applies where—

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- (a) a notice has been given to any person under section 8 or 8A of this Act (the relevant section), and
 - (b) the required return is not delivered on or before the filing date.
- (1A) An officer of the Board may make a determination of the following amounts, to the best of his information and belief, namely—
 - (a) the amounts in which the person who should have made the return is chargeable to income tax and capital gains tax for the year of assessment; and
 - (b) the amount which is payable by him by way of income tax for that year;and subsection (1AA) of section 8 or, as the case may be, section 8A of this Act applies for the purposes of this subsection as it applies for the purposes of subsection (1) of that section.]
- (2) Notice of any determination under this section shall be served on the person in respect of whom it is made and shall state the date on which it is issued.
- (3) Until such time (if any) as it is superseded by a self-assessment made under section 9^{F29}... of this Act (whether by the taxpayer or an officer of the Board) on the basis of information contained in a return under the relevant section, a determination under this section shall have effect for the purposes of Parts VA, VI, IX and XI of this Act as if it were such a self-assessment.
- (4) Where—
 - (a) [^{F30}proceedings have been commenced] for the recovery of any tax charged by a determination under this section; and
 - (b) before those proceedings are concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3) above,those proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not been paid.
- ^{F31}[Where—
 - (4A) (a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement by deduction from accounts) for the recovery of an amount (“the original amount”) of tax charged by a determination under this section, and
 - (b) before that action is concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3),that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not been paid and does not exceed the original amount.]
- (5) No determination under this section, and no self-assessment superseding such a determination, shall be made otherwise than—
 - (a) before the end of the period of [^{F32}3 years] beginning with the filing date; or
 - (b) in the case of such a self-assessment, before the end of the period of twelve months beginning with the date of the determination.
- ^{F33}(6) In this section “the filing date” in respect of a return for a year of assessment (Year 1) means either—
 - (a) 31st January of Year 2, or

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- (b) if the notice under section 8 or 8A was given after 31st October of Year 2, the last day of the period of three months beginning with the day on which the notice is given.]]

Textual Amendments

- F27** S. 28C inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 190](#); [S.I. 1998/3173](#), art. 2
- F28** S. 28C(1)(1A) substituted for s. 28C(1) (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 125\(1\)](#)
- F29** Words in s. 28C(3) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 125\(2\)](#), [Sch. 41 Pt. 5\(6\)](#)
- F30** Words in s. 28C(4) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 17(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 17\(1\)](#)
- F31** S. 28C(4A) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), Sch. 8 para. 25](#)
- F32** Words in s. 28C(5)(a) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 2](#); [S.I. 2009/403, art. 2\(2\)](#) (with [art. 10](#))
- F33** S. 28C(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 91\(5\)](#)

Modifications etc. (not altering text)

- C12** S. 28C excluded (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 20\(2\)](#)
- C13** S. 28C excluded (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 20\(2\)](#)

^{F34}**28D Determination of corporation tax where no return delivered.**

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Textual Amendments

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

^{F34}**28E Determination of corporation tax where notice complied with in part.**

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Textual Amendments

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

^{F34}**28F Corporation tax determinations: supplementary.**

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Textual Amendments

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

[^{F35} 28G Determination of amount notionally chargeable where no NRCGT return delivered

- (1) This section applies where it appears to an officer of Revenue and Customs that—
 - (a) a person is required to make and deliver in respect of a non-resident CGT disposal an NRCGT return containing an advance self-assessment, and
 - (b) the person has not delivered the required return by the filing date for the return.
- (2) The officer may make a determination, to the best of the officer's information and belief, of the amount of capital gains tax which should have been assessed in the required return as the amount notionally chargeable.
- (3) Notice of any determination under this section must be served on the person in respect of whom it is made and must state the date on which it is issued.
- (4) Until such time (if any) as it is superseded by an advance self-assessment on the basis of information contained in an NRCGT return, a determination under this section is to have effect as if it were an advance self-assessment contained in an NRCGT return made by the person in respect of the disposal concerned.
- (5) Where—
 - (a) proceedings have been commenced for the recovery of an amount payable by virtue of a determination under this section, and
 - (b) before those proceedings are concluded, the determination is superseded by an advance self-assessment made by the person in respect of the disposal,those proceedings may be continued as if they were proceedings for the recovery of so much of the amount payable by virtue of the advance self-assessment as is due and payable and has not been paid.
- (6) No determination under this section, and no advance self-assessment superseding such a determination may be made—
 - (a) after the end of the period of 3 years beginning with 31 January of the year following the tax year to which the determination relates, or
 - (b) in the case of such an advance self-assessment, after the end of the period of 12 months beginning with the date of the determination.
- (7) In this section—

“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).
- (8) For the meaning in this section of “non-resident CGT disposal” see section 14B of the 1992 Act.]

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Textual Amendments

F35 S. 28G inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 45](#)

[^{F36}28H Simple assessments by HMRC: personal assessments

- (1) HMRC may make a simple assessment for a year of assessment in respect of a person (other than a person to whom section 28I applies) if, when the assessment is made, the person is not excluded by subsection (2) in relation to that year.
- (2) Subsection (1) does not apply to a person at any time in relation to that year of assessment if—
 - (a) the person has delivered a return under section 8 for that year, or
 - (b) the person is at that time subject to a requirement to make and deliver such a return by virtue of a notice under section 8.
 but nothing in this subsection prevents HMRC from giving the person notice of a simple assessment at the same time as a notice withdrawing a notice under section 8.
- (3) A simple assessment is—
 - (a) an assessment of the amounts in which the person is chargeable to income tax and capital gains tax for the year of assessment to which it relates, and
 - (b) an assessment of the amount payable by the person by way of income tax for that year, that is to say, the difference between the amount in which the person is assessed to income tax under paragraph (a) and the aggregate amount of any income tax deducted at source;
 but nothing in this subsection enables an assessment to show as repayable any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) The amounts in which a person is chargeable to income tax and capital gains are net amounts, taking into account any relief or allowance that is applicable.
- (5) A simple assessment must be based on information relating to the person that is held by HMRC (whether or not supplied by the person to whom the assessment relates).
- (6) The notice of a simple assessment required to be sent to the person by section 30A(3) must (among other things)—
 - (a) include particulars of the income and gains, and any relief or allowance, taken into account in the assessment, and
 - (b) state any amount payable by the person by virtue of section 59BA (with particulars of how it may be paid and the date by which it is payable).
- (7) The tax to be assessed on a person by a simple assessment does not include any tax which—
 - (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of Finance Act 2004,
 - (b) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pension Schemes (Splitting of Schemes) Regulations 2006, or

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- (c) 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.
- (8) Nothing in this section prevents HMRC issuing more than one simple assessment to the same person in respect of the same year of assessment (whether or not any earlier simple assessment for that year is withdrawn).
- (9) In this section references to a simple assessment are to an assessment under this section.

Textual Amendments

F36 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

28I Simple assessments by HMRC: trustees

- (1) HMRC may make a simple assessment for a year of assessment in respect of a settlement if, when the assessment is made, the relevant trustees of the settlement are not excluded by subsection (2) in relation to that year.
- (2) Subsection (1) does not apply at any time in relation to that year of assessment if—
 - (a) a return under section 8A has been delivered for that year by the relevant trustees or any of them, or
 - (b) there is at that time a subsisting requirement to make and deliver such a return by virtue of a notice under section 8A;but nothing in this subsection prevents HMRC from giving notice of a simple assessment at the same time as a notice withdrawing a notice under section 8A.
- (3) A simple assessment is—
 - (a) an assessment of the amounts in which the relevant trustees are chargeable to income tax and capital gains tax for the year of assessment to which it relates, and
 - (b) an assessment of the amount payable by them by way of income tax for that year, that is to say, the difference between the amount in which they are assessed to income tax under paragraph (a) and the aggregate amount of any income tax deducted at source;but nothing in this subsection enables an assessment to show as repayable any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) The amounts in which the relevant trustees are chargeable to income tax and capital gains are net amounts, taking into account any relief or allowance that is applicable.
- (5) A simple assessment must be based only on information relating to the settlement that is held by HMRC (whether or not supplied by the relevant trustees).
- (6) The notice of a simple assessment required by section 30A(3) may be given to any one or more of the relevant trustees.
- (7) That notice must (among other things)—
 - (a) include particulars of the income and gains, and any relief or allowance, taken into account in the assessment, and

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- (b) state any amount payable by the relevant trustees by virtue of section 59BA (with particulars of how it may be paid and the date by which it is payable).
- (8) The tax to be assessed by a simple assessment does not include any tax which—
 - (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of Finance Act 2004,
 - (b) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pension Schemes (Splitting of Schemes) Regulations 2006, or
 - (c) 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.
- (9) Nothing in this section prevents HMRC issuing more than one simple assessment in respect of the same settlement and the same year of assessment (whether or not any earlier simple assessment for that year is withdrawn).
- (10) In this section references to a “simple assessment” are to an assessment under this section.
- (11) In this Act references to the person to whom a simple assessment relates are, in relation to one made under this section, to the relevant trustees of the settlement to which it relates.

Textual Amendments

F36 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

28J Power to withdraw a simple assessment

- (1) HMRC may withdraw a simple assessment by notice to the person to which it relates.
- (2) An assessment that has been withdrawn ceases to have effect (and is to be taken as never having had any effect).]

Textual Amendments

F36 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

[^{F37}29 Assessment where loss of tax discovered.

- (1) If an officer of the Board or the Board discover, as regards any person (the taxpayer) and a [^{F38}year of assessment]—
 - (a) that any [^{F39}income which ought to have been assessed to income tax, or chargeable gains which ought to have been assessed to capital gains tax,] have not been assessed, or
 - (b) that an assessment to tax is or has become insufficient, or
 - (c) that any relief which has been given is or has become excessive,

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the officer or, as the case may be, the Board may, subject to subsections (2) and (3) below, make an assessment in the amount, or the further amount, which ought in his or their opinion to be charged in order to make good to the Crown the loss of tax.

(2) Where—

- (a) the taxpayer has made and delivered a return under [F⁴⁰section 8 or 8A] of this Act in respect of the relevant [F³⁸year of assessment], and
- (b) the situation mentioned in subsection (1) above is attributable to an error or mistake in the return as to the basis on which his liability ought to have been computed,

the taxpayer shall not be assessed under that subsection in respect of the [F³⁸year of assessment] there mentioned if the return was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

(3) Where the taxpayer has made and delivered a return under [F⁴⁰section 8 or 8A] of this Act in respect of the relevant [F³⁸year of assessment], he shall not be assessed under subsection (1) above—

- (a) in respect of the [F³⁸year of assessment] mentioned in that subsection; and
- (b) F⁴¹... in the same capacity as that in which he made and delivered the return, unless one of the two conditions mentioned below is fulfilled.

(4) The first condition is that the situation mentioned in subsection (1) above [F⁴²was brought about carelessly or deliberately by] the taxpayer or a person acting on his behalf.

(5) The second condition is that at the time when an officer of the Board—

- (a) ceased to be entitled to give notice of his intention to enquire into the taxpayer's return under [F⁴³section 8 or 8A] of this Act in respect of the relevant [F³⁸year of assessment]; or
- [F⁴⁴(b) in a case where a notice of enquiry into the return was given—
 - (i) issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) above relates, or
 - (ii) if no such partial closure notice was issued, issued a final closure notice,]

the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

(6) For the purposes of subsection (5) above, information is made available to an officer of the Board if—

- (a) it is contained in the taxpayer's return under [F⁴⁵section 8 or 8A] of this Act in respect of the relevant [F³⁸year of assessment] (the return), or in any accounts, statements or documents accompanying the return;
- (b) it is contained in any claim made as regards the relevant [F³⁸year of assessment] by the taxpayer acting in the same capacity as that in which he made the return, or in any accounts, statements or documents accompanying any such claim;
- (c) it is contained in any documents, accounts or particulars which, for the purposes of any enquiries into the return or any such claim by an officer of the Board, are produced or furnished by the taxpayer to the officer F⁴⁶... ; or

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- (d) it is information the existence of which, and the relevance of which as regards the situation mentioned in subsection (1) above—
 - (i) could reasonably be expected to be inferred by an officer of the Board from information falling within paragraphs (a) to (c) above; or
 - (ii) are notified in writing by the taxpayer to an officer of the Board.
- (7) In subsection (6) above—
 - (a) any reference to the taxpayer’s return under [F47section 8 or 8A] of this Act in respect of the relevant [F38year of assessment] includes—
 - (i) a reference to any return of his under that section for either of the two immediately preceding chargeable periods; F48 ...
 - [F49(ia) a reference to any NRCGT return made and delivered by the taxpayer which contains an advance self-assessment relating to the relevant year of assessment or either of the two immediately preceding chargeable periods; and]
 - (ii) where the return is under section 8 and the taxpayer carries on a trade, profession or business in partnership, a reference to [F50any partnership return with respect to the partnership] for the relevant [F38year of assessment] or either of those periods; and
 - (b) any reference in paragraphs (b) to (d) to the taxpayer includes a reference to a person acting on his behalf.
- [F51(7A) The requirement to fulfil one of the two conditions mentioned above does not apply so far as regards any income or chargeable gains of the taxpayer in relation to which the taxpayer has been given, after any enquiries have been completed into the taxpayer’s return, a notice under [F52section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)].]
- (8) An objection to the making of an assessment under this section on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the assessment.
- (9) Any reference in this section to the relevant [F38year of assessment] is a reference to—
 - (a) in the case of the situation mentioned in paragraph (a) or (b) of subsection (1) above, the [F38year of assessment] mentioned in that subsection; and
 - (b) in the case of the situation mentioned in paragraph (c) of that subsection, the [F38year of assessment] in respect of which the claim was made.

F53(10)]

Textual Amendments

F37 S. 29 substituted (with effect in accordance with ss. 191(2), 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 191\(1\)](#); S.I. 1998/3173, art. 2

F38 Words in s. 29 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(3\)](#); S.I. 1998/3173, art. 2

F39 Words in s. 29(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(2\)](#); S.I. 1998/3173, art. 2

F40 Words in s. 29(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2

F41 Words in s. 29(3)(b) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(5\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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- F42** Words in s. 29(4) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 3](#); S.I. 2009/403, art. 2(2) (with art. 10)
- F43** Words in s. 29(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F44** S. 29(5)(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. 14](#)
- F45** Words in s. 29(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F46** Words in s. 29(6)(c) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 113\(2\), Sch. 36 para. 71](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with art. 3)
- F47** Words in s. 29(7)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F48** Word in s. 29(7)(a)(i) omitted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), Sch. 7 para. 46](#)
- F49** S. 29(7)(a)(ia) inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 7 para. 46](#)
- F50** Words in s. 29(7)(a)(ii) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 22](#)
- F51** S. 29(7A) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 88\(2\)](#)
- F52** Words in s. 29(7A) 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. 5](#) (with [Sch. 9 paras. 1-9, 22](#))
- F53** S. 29(10) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(6\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C14** S. 29 excluded (16.7.1992) by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 3 para. 6E](#) (which was inserted (16.7.1992 having effect in relation to transactions effected on or after 1.10.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 63, Sch. 11 paras. 2\(2\), 6](#))
- C15** S. 29 modified (24.2.2003) by [Proceeds of Crime Act 2002 \(c. 29\), ss. 319, 458\(1\)](#); S.I. 2003/120, art. 2, Sch. (with arts. 3, 4)
- C16** S. 29(1) applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\), Sch. 13 para. 44\(6\)](#)
- C17** S. 29(1)(a) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\), regs. 1, 9](#)
- C18** S. 29(1)(c): power to apply conferred by [Finance Act 1995 \(c. 4\), s. 73\(4\)\(a\)](#) (as amended (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 16\(a\)](#))
- C19** S. 29(2)(3) excluded (1.5.1995) by [Finance Act 1995 \(c. 4\), Sch. 22 para. 11\(1\)\(3\)](#)
- C20** S. 29(3)(c) (as it stood before [Finance Act 1994 \(c. 9\), s. 191\(1\)](#) had effect): power to apply conferred (1.5.1995) by [Finance Act 1995 \(c. 4\), s. 73\(4\)\(a\)](#)
- C21** S. 29(6)(7) applied by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 804ZC\(6\)\(a\)](#) (as inserted (with effect in accordance with s. 87(3) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 87\(1\)](#))

[^{F54}29A Non-resident CGT disposals: determination of amount which should have been assessed

- (1) Subsection (2) applies if HMRC discover, as regards a non-resident CGT disposal made by a person (“P”) (or two or more such disposals in a case falling within section 12ZC) and a tax year (“the relevant tax year”) that—

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- (a) an amount that ought to have been assessed as the amount notionally chargeable in an advance self-assessment under section 12ZE(1) has not been so assessed by the filing date, or
 - (b) an assessment of the amount notionally chargeable for the purposes of section 12ZF(1) contained in an NRCGT return made and delivered by P has become insufficient.
- (2) HMRC may determine that the amount or further amount which in its opinion ought to be assessed under section 12ZE to remedy the failure mentioned in subsection (1) (a) or the insufficiency mentioned in subsection (1)(b) is to be treated for the purposes of this Act as if it were so assessed in—
- (a) an NRCGT return made by P in respect of the disposal, or
 - (b) (if P has made and delivered an NRCGT return in respect of the disposal) that return.

But see subsections (3) to (5).

- (3) Where P has made and delivered in respect of the disposal an NRCGT return containing an advance self-assessment, HMRC may not make a determination under subsection (2) in respect of the disposal unless one of the two conditions mentioned below is met.
- (4) The first condition is that the situation mentioned in subsection (1) was brought about carelessly or deliberately by P or a person acting on P's behalf.
- (5) The second condition is that at the time when an officer of Revenue and Customs—
- (a) ceased to be entitled to give notice of the officer's intention to enquire into the NRCGT return, or
 - [^{F55}(b) in a case where a notice of enquiry into the return was given—
 - (i) issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) relates, or
 - (ii) if no such partial closure notice was issued, issued a final closure notice,]

the officer could not reasonably have been expected, on the basis of the information made available to the officer before that time, to be aware of the situation mentioned in subsection (1).

- (6) For the purposes of subsection (5), information is made available to an officer of Revenue and Customs if—
- (a) it is contained in an NRCGT return made and delivered by P which relates to the relevant tax year or either or the two immediately preceding tax years,
 - (b) it is contained in any return under section 8 or 8A made and delivered by P in respect of either of the two tax years immediately preceding the relevant tax year,
 - (c) it is contained in any claim made by P which relates to P's capital gains tax position with respect to the relevant tax year or either of the two immediately preceding tax years,
 - (d) it is contained in any accounts, statements or documents accompanying a return falling within paragraph (a) or (b) or a claim falling within paragraph (c),
 - (e) it is contained in any documents, accounts or particulars which, for the purposes of any enquiries by an officer of Revenue and Customs into a return

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- falling within paragraph (a) or (b) or a claim falling within paragraph (c) are produced or provided by P to the officer, or
- (f) it is information the existence of which, and the relevance of which as regards the situation mentioned in subsection (1)—
- (i) could be reasonably expected to be inferred by an officer of Revenue and Customs from information falling within paragraphs (a) to (e), or
 - (ii) are notified in writing by the taxpayer to an officer of Revenue and Customs.
- (7) In subsection (6)—
- (a) any reference to a return made and delivered by P under section 8 in respect of a tax year includes, if P carries on a trade, profession or business in partnership, a reference to any partnership return with respect to the partnership for that tax year, and
 - (b) any reference to P includes a person acting on P's behalf.
- (8) An objection to the making of a determination under subsection (2) on the ground that neither of the two conditions mentioned above is fulfilled may not be made otherwise than on an appeal against the assessment.
- (9) In this section—
- “advance self-assessment” has the meaning given by section 12ZE(1);
 - “amount notionally chargeable” is to be interpreted in accordance with section 12ZF(1);
 - “filing date”, in relation to an NRCGT return, has the meaning given by section 12ZB(8).
- (10) For the meaning in this section of “non-resident CGT disposal” see section 14B of the 1992 Act.]

Textual Amendments

- F54** S. 29A inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 47](#)
- F55** S. 29A(5)(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. 15](#)

[^{F56}30 Recovery of overpayment of tax, etc.

- (1) Where an amount of [^{F57}income tax or capital gains tax] has been repaid to any person which ought not to have been repaid to him, that amount of tax may be assessed and recovered as if it were unpaid tax.

[Subsection (1) above shall not apply where the amount of tax which has been repaid ^{F58}(1A) is assessable under section 29 of this Act.]

[Subsections (2) to (8) of section 29 of this Act shall apply in relation to an ^{F59}(1B) assessment under subsection (1) above as they apply in relation to an assessment under subsection (1) of that section; and subsection (4) of that section as so applied shall have effect as if the reference to the loss of tax were a reference to the repayment of the amount of tax which ought not to have been repaid.]

- (2) In any case where—

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- (a) a repayment of tax has been increased in accordance with section [F60]824 [F61]... of the principal Act or section [F62]283 of the 1992 Act] (supplements added to repayments of tax, etc.) [F63] or section 102 of the Finance Act 2009 (repayment interest)]; and
- (b) the whole or any part of that repayment has been paid to any person but ought not to have been paid to him; and
- (c) that repayment ought not to have been increased either at all or to any extent; then the amount of the repayment assessed under subsection (1) above may include an amount equal to the amount by which the repayment ought not to have been increased.

[F64](2A)

(3) In any case where—

- (a) a payment, other than a repayment of tax to which subsection (2) above applies, is increased in accordance with section [F60]824 or 825 of the principal Act or section [F62]283 of the 1992 Act]; and
- (b) that payment ought not to have been increased either at all or to any extent; then an amount equal to the amount by which the payment ought not to have been increased may be assessed and recovered as if it were unpaid income tax [F65]

[F66](3A)

[F67](4)

[F68](4A)

[F69](5) An assessment under this section shall not be out of time under section 34 of this Act if it is made before the end of whichever of the following ends the later, namely—

- (a) the [F70]year of assessment] following that in which the amount assessed was repaid or paid as the case may be, or
- (b) where a return delivered by the person concerned [F71]... is enquired into by an officer of the Board, the period ending with the day on which, by virtue of section [F72]28A(1B)] of this Act, [F73]the enquiry is] completed.]

(6) Subsection (5) above is without prejudice to [F74]section 36] of this Act.

(7) In this section any reference to an amount repaid or paid includes a reference to an amount allowed by way of set-off.]

Textual Amendments

- F56** S. 30 substituted (in relation to any amount repaid or paid on or after 6 April 1982) by [Finance Act 1982 \(c. 39\), s. 149\(1\)\(3\)](#)
- F57** Words in s. 30(1) substituted for word (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(2\)](#); S.I. 1998/3173, art. 2
- F58** S. 30(1A) inserted (in relation to amounts of tax repaid on or after 26 July 1990) by [Finance Act 1990 \(c. 29\), s. 105](#)
- F59** S. 30(1B) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 4\(1\)](#); S.I. 1998/3173, art. 2
- F60** [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para 32.](#)
- F61** Words in s. 30(2)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(3\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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- F62** Words in s. 30(2)(a)(3)(a) substituted (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. 289, 290, **Sch. 10 para 2(6)** (with ss. 60, 101(1), 171, 201(3))
- F63** Words in s. 30(2)(a) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by The Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014 (S.I. 2014/992), arts. 1(1), **4(a)**
- F64** S. 30(2A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(4), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F65** Words in s. 30(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(5), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F66** S. 30(3A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(6), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F67** S. 30(4) 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. 369, **Sch. 3** (with Sch. 2)
- F68** S. 30(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 13(8), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F69** S. 30(5) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 4(2)**; S.I. 1998/3173, art. 2
- F70** Words in s. 30(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 13(9)**; S.I. 1998/3173, art. 2
- F71** Words in s. 30(5)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 23(2)(a), **Sch. 33 Pt. 2(13)** Note
- F72** Word in s. 30(5)(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. 16**
- F73** Words in s. 30(5)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 23(2)(c)**
- F74** Words in s. 30(6) substituted by Finance Act 1989 (c. 26), **s. 149(3)(a)** (but not to affect the making of assessments before 1983-84 or for accounting periods before 1 April 1983)

Modifications etc. (not altering text)

- C22** S. 30 applied by Income and Corporation Taxes Act 1988 (c. 1), **Sch. 14 para 7(3)(b)**
S. 30 applied by Finance Act 1989 (c. 26), **s. 57(3)**
S. 30 applied by Personal Pension Schemes (Relief at Source) Regulations 1988 (S.I. 1988/1013), reg. 13
S. 30 applied by Personal Pension Schemes (Min. Contributions under the Social Security Act 1986) Regulations 1988 (S.I. 1988/1012), reg. 6
S. 30 applied by Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1989 (S.I. 1989/2389), **reg. 5**
- C23** S. 30 extended by Finance Act 1991 (c. 31), **s. 33(3)(b)**
- C24** S. 30 modified (6.4.1992) by The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992 (S.I. 1992/734), **reg. 6(1)**
- C25** S. 30 modified (1.7.1994) by The Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1994 (S.I. 1994/1518), regs. 1, **5**
- C26** S. 30: power to apply conferred (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(4)(b)**
- C27** S. 30 applied (6.4.2006) by The Registered Pension Schemes (Relief at Source) Regulations 2005 (S.I. 2005/3448), regs. 1, **14(1)**
- C28** S. 30 applied by Income and Corporation Taxes Act 1988 (c. 1), **s. 813**
S. 30 applied by The Occupational Pension Schemes (Additional Voluntary Contributions) Regulations 1987 (S.I. 1987/1749), **reg. 11**
- C29** S. 30(1)(4)(5)(6) applied (with modifications) (1.2.2001) by The Income Tax (Electronic Communications) (Incentive Payments) Regulations 2001 (S.I. 2001/56), regs. 1(1), **3(5)**, **4(5)**, **5(5)** (with reg. 1(2))

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

Changes to legislation: Taxes Management Act 1970, PART IV is up to date with all changes known to be in force on or before 05 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)

C30 S. 30(1)(1B)(4)(5) applied (6.4.2006) by [The Registered Pension Schemes \(Minimum Contributions\) Regulations 2005 \(S.I. 2005/3450\)](#), regs. 1, 2

[^{F75}**30A Assessing procedure.**

- (1) Except as otherwise provided, all assessments to tax which are not self-assessments shall be made by an officer of the Board.
- (2) All income tax which falls to be charged by an assessment which is not a self-assessment may, notwithstanding that it was chargeable under more than one [^{F76}Part or Chapter of ITEPA 2003 or ITTOIA 2005], be included in one assessment.
- (3) Notice of any such assessment shall be served on the person assessed and shall state the date on which it is issued and the time within which any appeal against the assessment may be made.
- (4) After the notice of any such assessment has been served on the person assessed, the assessment shall not be altered except in accordance with the express provisions of the Taxes Acts.
- (5) Assessments to tax which under any provision in the Taxes Acts are to be made by the Board shall be made in accordance with this section.]

Textual Amendments

- F75** S. 30A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 5(2) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 5(1)**; S.I. 1998/3173, art. 2
- F76** Words in s. 30A(2) 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. 370** (with Sch. 2)

Modifications etc. (not altering text)

- C31** S. 30A applied (with modifications) (1.2.2001) by [The Income Tax \(Electronic Communications\) \(Incentive Payments\) Regulations 2001 \(S.I. 2001/56\)](#), regs. 1(1), **3(5)**, **4(5)**, **5(5)** (with reg. 1(2))
- C32** S. 30A applied by [Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), Pt. 7A (as inserted (6.4.2017) by [S.I. 2017/414](#), regs. 1, 3)

[^{F77}**30AA Assessing income tax on trustees and personal representatives**

- (1) Income tax charged on income arising to trustees of a settlement may be assessed and charged on, and in the name of, any one or more of the assessable trustees.
- (2) Income tax charged on income arising to the personal representatives of a deceased person may be assessed and charged on, and in the name of, any one or more of the assessable representatives.
- (3) In subsection (1) “the assessable trustees” means—
 - (a) the trustees of the settlement in the tax year in which the income arises, and
 - (b) any subsequent trustees of the settlement.
- (4) In subsection (2) “the assessable representatives” means—
 - (a) the persons who, in the tax year in which the income arises, are personal representatives of the deceased person, and
 - (b) any subsequent personal representatives of the deceased person.]

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Textual Amendments

F77 S. 30AA 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. 58](#) (with [Sch. 9 paras. 1-9, 22](#))

[^{F78}30B Amendment of partnership statement where loss of tax discovered.

- (1) Where an officer of the Board or the Board discover, as regards a partnership statement made by any person (the representative partner) in respect of any period—
- that any profits which ought to have been included in the statement have not been so included, or
 - that an amount of profits so included is or has become insufficient, or
 - that any relief [^{F79}or allowance] claimed by the representative partner is or has become excessive,

the officer or, as the case may be, the Board may, subject to subsections (3) and (4) below, by notice to that partner so [^{F80}amend the partnership return] as to make good the omission or deficiency or eliminate the excess.

- [^{F81}(2) Where a partnership return is amended under subsection (1) above, the officer shall by notice to each of the relevant partners amend—
- the partner's return under section 8 or 8A of this Act, or
 - the partner's company tax return,
- so as to give effect to the amendments of the partnership return.]

- (3) Where the situation mentioned in subsection (1) above is attributable to an error or mistake as to the basis on which the partnership statement was made, no amendment shall be made under that subsection if that statement was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

- (4) No amendment shall be made under subsection (1) above unless one of the two conditions mentioned below is fulfilled.

- (5) The first condition is that the situation mentioned in subsection (1) above [^{F82}was brought about carelessly or deliberately by]—

- the representative partner or a person acting on his behalf, or
- a relevant partner or a person acting on behalf of such a partner.

- (6) The second condition is that at the time when an officer of the Board—

- ceased to be entitled to give notice of his intention to enquire into the representative partner's [^{F83}partnership return]; or

- [^{F84}(b) in a case where a notice of enquiry into that return was given—

- issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) above relates, or
- if no such partial closure notice was issued, issued a final closure notice,]

the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

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- (7) Subsections (6) and (7) of section 29 of this Act apply for the purposes of subsection (6) above as they apply for the purposes of subsection (5) of that section; and those subsections as so applied shall have effect as if—
- (a) any reference to the taxpayer were a reference to the representative partner;
 - (b) any reference to the taxpayer's return under [^{F85}section 8 or 8A] were a reference to the representative partner's [^{F86}partnership return]; and
 - (c) sub-paragraph (ii) of paragraph (a) of subsection (7) were omitted.
- (8) An objection to the making of an amendment under subsection (1) above on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the amendment.
- (9) In this section—
- [^{F87}“profits”—
- (a) in relation to income tax, means income,
 - (b) in relation to capital gains tax, means chargeable gains, and
 - (c) in relation to corporation tax, means profits as computed for the purposes of that tax;]
- “relevant partner” means a person who was a partner at any time during the period in respect of which the partnership statement was made.
- (10) Any reference in this section to the representative partner includes, unless the context otherwise requires, a reference to any successor of his.]

Textual Amendments

- F78** S. 30B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 6](#); [S.I. 1998/3173](#), art. 2
- F79** Words in s. 30B(1)(c) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 115\(5\)](#)
- F80** Words in s. 30B(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(2\)](#)
- F81** S. 30B(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(3\)](#)
- F82** Words in s. 30B(5) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 118\(2\)](#), [Sch. 39 para. 4](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F83** Words in s. 30B(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(4\)](#)
- F84** S. 30B(6)(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. 17](#)
- F85** Words in s. 30B(7)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 14\(3\)](#); [S.I. 1998/3173](#), art. 2
- F86** Words in s. 30B(7)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(4\)](#)
- F87** Words in s. 30B(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 14\(4\)](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C33** S. 30B(1)(2) applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(6\)](#)
- C34** S. 30B(3)(4) excluded (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), [Sch. 22 para. 11\(2\)\(3\)](#)

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[^{F88}31 Appeals: right of appeal

- (1) An appeal may be brought against—
 - (a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),
 - (b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),
 - (c) any amendment of a partnership return under section 30B(1) of this Act (amendment by Revenue where loss of tax discovered), or
 - (d) any assessment to tax which is not a self-assessment.
- (2) [^{F89}If] an appeal under subsection (1)(a) above against an amendment of a self-assessment [^{F90}is] made while an enquiry is in progress [^{F91}in relation to any matter to which the amendment relates or which is affected by the amendment][^{F92}none of the steps mentioned in section 49A(2)(a) to (c) may be taken in relation to the appeal] until [^{F93}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

^{F94}(3)

- [^{F95}(3A) In the case of a simple assessment, the right to appeal under subsection (1)(d) does not apply unless and until the person concerned has—
 - (a) raised a query about the assessment under section 31AA, and
 - (b) been given a final response to that query.]
- (4) This section has effect subject to any express provision in the Taxes Acts, including in particular any provision making one kind of assessment conclusive in an appeal against another kind of assessment.]

Textual Amendments

- F88** Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 11\(1\)](#)
- F89** Word in s. 31(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(a\)](#)
- F90** Word in s. 31(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(b\)](#)
- F91** Words in s. 31(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. 18\(a\)](#)
- F92** Words in s. 31(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(c\)](#)
- F93** Words in s. 31(2) 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. 18\(b\)](#)
- F94** S. 31(3) 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. 301, Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F95** S. 31(3A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 4](#)

Modifications etc. (not altering text)

- C35** S. 31 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\), reg. 11\(10\)](#)

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C36 S. 31(1)(b)(c) excluded (with application in accordance with Sch. 31 of the amending Act) by [Finance Act 2014 \(c. 26\), s. 208\(10\)\(11\)\(a\)](#)

[^{F88}31A Appeals: notice of appeal

- (1) Notice of an appeal under section 31 of this Act must be given—
 - (a) in writing,
 - (b) within 30 days after the specified date,
 - (c) to the relevant officer of the Board.
- (2) In relation to an appeal under section 31(1)(a) or (c) of this Act—
 - (a) the specified date is the date on which the notice of amendment was issued, and
 - (b) the relevant officer of the Board is the officer by whom the notice of amendment was given.
- (3) In relation to an appeal under section 31(1)(b) of this Act—
 - (a) the specified date is the date on which the closure notice was issued, and
 - (b) the relevant officer of the Board is the officer by whom the closure notice was given.
- (4) In relation to an appeal under section 31(1)(d) of this Act [^{F96}(other than an appeal against a simple assessment)]—
 - (a) the specified date is the date on which the notice of assessment was issued, and
 - (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.
- [In relation to an appeal under section 31(1)(d) against a simple assessment—
 - ^{F97}(4A) (a) the specified date is the date on which the person concerned is given notice under section 31AA of the final response to the query the person is required by section 31(3A) to make, and
 - (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.]
- (5) The notice of appeal must specify the grounds of appeal.
- ^{F98}(6)]

Textual Amendments

- F88** Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 11\(1\)](#)
- F96** Words in s. 31A(4) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 5\(2\)](#)
- F97** S. 31A(4A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 5\(3\)](#)
- F98** S. 31A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 20](#)

Modifications etc. (not altering text)

- C37** S. 31A modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\), regs. 1\(1\), 10](#)

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- C38** S. 31A(5)(6) applied (20.10.2003) by [The Income Tax \(Incentive Payments for Voluntary Electronic Communication of PAYE Returns\) Regulations 2003 \(S.I. 2003/2495\)](#), regs. 1(1), **6(4)(a)**
- C39** S. 31A(5)(6) applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **217**
- C40** S. 31A(5)(6) applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), regs. 1, **59(1)(a)** (with reg. 60, Sch. 1)

[^{F99}31AA] Taxpayer's right to query simple assessment

- (1) This section applies where a person has been given notice of a simple assessment.
- (2) The person may query the simple assessment by notifying HMRC of—
 - (a) a belief that the assessment is or may be incorrect, and
 - (b) the reasons for that belief.
- (3) The person may exercise the power to query the simple assessment at any time within—
 - (a) the period of 60 days after the date on which the notice of assessment was issued, or
 - (b) such longer period as HMRC may allow.
- (4) If the simple assessment is queried, HMRC must—
 - (a) consider the query and the matters raised by it, and
 - (b) give a final response to the query.
- (5) The person may at any time withdraw a query (which terminates HMRC's duties under subsection (4)).
- (6) If it appears to HMRC that—
 - (a) they need time to consider the matters raised by the query, or
 - (b) further information (whether from the person or anyone else) is required,HMRC may postpone the simple assessment in whole or part (according to how much of it is being queried by the person).
- (7) If the simple assessment is postponed in whole or part, HMRC must notify the person in writing—
 - (a) whether the assessment is postponed in whole or part, and
 - (b) if it is postponed in part, of the amount that remains payable under the assessment.
- (8) While the simple assessment is postponed the person is under no obligation to pay—
 - (a) the payable amount specified in the notice of assessment (if the whole assessment is postponed), or
 - (b) the postponed part of the payable amount so specified (if the assessment is postponed in part).
- (9) After considering the query the final response must be to—
 - (a) confirm the simple assessment,
 - (b) give the person an amended simple assessment (which supersedes the original assessment), or
 - (c) withdraw the simple assessment (without replacing it).

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- (10) HMRC must notify the person in writing of their final response.
- (11) This section does not apply to an amended simple assessment given as a final response to the query.
- (12) Nothing in this section affects—
- (a) a person's right to request an explanation from HMRC of a simple assessment or the information on which it is based, or
 - (b) HMRC's power to give a person such explanation or information as they consider appropriate,
- whether as part of the querying process under this section or otherwise.
- (13) In subsection (12) “person” means a person who has been given notice of a simple assessment]

Textual Amendments

F99 S. 31AA inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 6](#)

^{F100}**31B Appeals: appeals to General Commissioners**

.....

Textual Amendments

F100 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 21](#)

^{F100}**31C Appeals: appeals to Special Commissioners**

.....

Textual Amendments

F100 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 21](#)

^{F100}**31D Appeals: election to bring appeal before Special Commissioners**

.....

Textual Amendments

F100 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 21](#)

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[^{F101}Overpaid tax, excessive assessments etc]

Textual Amendments

F101 S. 32 cross-heading substituted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 4** (with [Sch. 52 para. 11](#))

32 Double assessment.

(1) If on a claim made to the Board it appears to their satisfaction that a person has been assessed to tax more than once for the same cause and for the same chargeable period ^{F102}... , they shall direct the whole, or such part of any assessment as appears to be an overcharge, to be vacated, and thereupon the same shall be vacated accordingly.

^{F103}(2) An appeal may be brought against the refusal of a claim under this section.

(3) Notice of appeal under subsection (2) must be given—

- (a) in writing;
- (b) within 30 days after the day on which notice of the refusal is given;
- (c) to the officer of Revenue and Customs by whom that notice was given.]

Textual Amendments

F102 *Words relating to development land tax added by* [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.4; [Development Land Tax Act 1976 repealed by Finance Act 1985 s.98\(6\)](#), [Sch.27 Part X](#).

F103 S. 32(2)(3) substituted for s. 32(2) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 22**

Modifications etc. (not altering text)

C41 S. 32 modified (with application in accordance with [Sch. 21 para. 3\(1\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 21 para. 3(2)**

^{F104}**33 Recovery of overpaid tax etc**

Schedule 1AB contains provision for and in connection with claims for the recovery of overpaid income tax and capital gains tax.]

Textual Amendments

F104 S. 33 substituted for ss. 33, 33A (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 1** (with [Sch. 52 para. 11](#))

Modifications etc. (not altering text)

C42 S. 33 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**

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Time limits

34 Ordinary time limit of [^{F105}4 years].

- (1) Subject to the following provisions of this Act, and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case, [^{F106}an assessment to income tax or capital gains tax may be made at any time [^{F107}not more than 4 years after the end of] the year of assessment to which it relates].
- [^{F108}(1A) In subsection (1) the reference to an assessment to capital gains tax includes a determination under section 29A (non-resident CGT disposals: determination of amount which should have been assessed).]
- (2) An objection to the making of any assessment on the ground that the time limit for making it has expired shall only be made on an appeal against the assessment.
- [^{F109}(3) In this section “assessment” does not include a self-assessment.]

Textual Amendments

- F105** Words in s. 34 heading substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 7\(3\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403, art. 2\(2\)](#) (with [art. 10](#))
- F106** Words in s. 34(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 17](#); [S.I. 1998/3173, art. 2](#)
- F107** Words in s. 34(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 7\(2\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403, art. 2\(2\)](#) (with [art. 10](#))
- F108** S. 34(1A) inserted (with effect in accordance with [Sch. 7 para. 60](#) of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 7 para. 48](#)
- F109** S. 34(3) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 168\(2\)](#)

Modifications etc. (not altering text)

- C43** S. 34 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C44** S. 34 applied (with modifications) by [The Lloyd’s Underwriters \(Tax\) Regulations 1989 \(S.I. 1989/421\)](#), Sch. 34 applied (with modifications) by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), reg. 3(2), Sch.
- C45** S. 34 excluded (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. 248\(2\), 289](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- C46** S. 34 applied (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, **12(a)**
- C47** S. 34 excluded by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 248C\(4\)](#) (as inserted (with effect in accordance with [art. 8\(2\)](#) of the amending S.I.) by [S.I. 2010/157, arts. 1, 8\(1\)](#))
- C48** S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 10(4) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C49** S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 12(3) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C50** S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 14(3) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C51** S. 34(1) applied (with modification) (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\)](#), regs. 1, 3(2), **Sch. 1**
S. 34(1) extended (with modifications) (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), **regs. 1, 3**, Sch. 1

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

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- C52** S. 34(1) applied (with modifications) (23.3.1993) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), regs. 1(1), 3(2), **Sch.1**
- C53** S. 34(1) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), reg. 3(2), **Sch.**
- C54** S. 34(1) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), regs. 1(1), **6(1)(2)**
- C55** S. 34(1) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), regs. 1(1), **7(1)(2)**
- C56** S. 34(1) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, **10**

[^{F110}34A Ordinary time limit for self-assessments

- (1) Subject to subsections (2) and (3), a self assessment contained in a return under section 8 or 8A may be made and delivered at any time not more than 4 years after the end of the year of assessment to which it relates.
- (2) Nothing in subsection (1) prevents—
 - (a) a person who has received a notice under section 8 or 8A within that period of 4 years from delivering a return including a self-assessment within the period of 3 months beginning with the date of the notice,
 - (b) a person in respect of whom a determination under section 28C has been made from making a self-assessment in accordance with that section within the period allowed by subsection (5)(a) or (b) of that section.
- (3) Subsection (1) has effect subject to the following provisions of this Act and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case.
- (4) This section has effect in relation to self-assessments for a year of assessment earlier than 2012-13 as if—
 - (a) in subsection (1) for the words from “not more” to the end there were substituted “on or before 5 April 2017”, and
 - (b) in subsection (2)(a) for the words “within that period of 4 years” there were substituted “on or before 5 April 2017”.]

Textual Amendments

- F110** S. 34A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. **168(3)**

[^{F111}35 Time limit: income received after year for which it is assessable

- (1) Where income to which this section applies is received in a year of assessment subsequent to that for which it is assessable, an assessment to income tax as respects that income may be made at any time [^{F112}not more than 4 years after the end of] the year of assessment in which it was received.
- (2) This section applies to—
 - (a) employment income,
 - (b) pension income, and
 - (c) social security income.]

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Textual Amendments

- F111** S. 35 substituted (with effect in accordance with Sch. 17 para. 3(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 3\(1\)](#) (note that s. 35 was previously repealed (with application in accordance with s. 58(4) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 27 Pt. III(9))
- F112** Words in s. 35 substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 8](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)

[^{F113}36 [^{F114}Loss of tax brought about carelessly or deliberately etc]

[^{F115}(1) An assessment on a person in a case involving a loss of income tax or capital gains tax brought about carelessly by the person may be made at any time not more than 6 years after the end of the year of assessment to which it relates (subject to subsection (1A) and any other provision of the Taxes Acts allowing a longer period).

(1A) An assessment on a person in a case involving a loss of income tax or capital gains tax —

- (a) brought about deliberately by the person,
- (b) attributable to a failure by the person to comply with an obligation under section 7, ^{F116}...
- (c) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of the Finance Act 2004 (obligation of parties to tax avoidance schemes to provide information to Her Majesty's Revenue and Customs), ^{F117}or
- (d) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of the Finance Act 2014 (duty to notify Commissioners of promoter reference number) but failed to do so,]

may be made at any time not more than 20 years after the end of the year of assessment to which it relates (subject to any provision of the Taxes Acts allowing a longer period).

(1B) In subsections (1) and (1A) references to a loss brought about by the person who is the subject of the assessment include a loss brought about by another person acting on behalf of that person.]

[^{F118}(2) [^{F119}Where the person mentioned in subsection (1) or (1A) (“the person in default”)] carried on a trade, profession or business with one or more other persons at any time in the period for which the assessment is made, an assessment in respect of the profits or gains of the trade, profession or business [^{F120}in a case] mentioned in [^{F121}subsection (1A) or (1B)] may be made not only on the person in default but also on his partner or any of his partners.]

(3) If the person on whom the assessment is made so requires, in determining the amount of the tax to be charged for any chargeable period in any assessment made [^{F122}in a case] mentioned in subsection (1) [^{F123}or (1A)] above, effect shall be given to any relief or allowance to which he would have been entitled for that chargeable period on a claim or application made within the time allowed by the Taxes Acts.

[In subsection (3) above, “claim or application” does not include an election under ^{F124}(3A) ^{F125}... [^{F126}any of sections 47 to 49 of ITA 2007][^{F127}(tax reductions for married couples and civil partners: elections to transfer relief)]^{F128}... .]

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[Any act or omission such as is mentioned in section 98B below on the part of a ^{F129}(4) grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of [^{F130}subsections (1) and (1A)] above to be the act or omission of each member of the grouping.]]

Textual Amendments

- F113** S. 36 substituted by [Finance Act 1989 \(c. 26\)](#), s. 149(1) but shall not affect making of assessments before 1983-84 or for accounting periods ending before 1 April 1983
- F114** S. 36 heading substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(6\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F115** S. 36(1)-(1B) substituted for s. 36(1) (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(2\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with arts. 7, 10)
- F116** Word in s. 36(1A) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 277\(1\)\(a\)](#) (with ss. 269-271)
- F117** S. 36(1A)(d) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 277\(1\)\(b\)](#) (with ss. 269-271)
- F118** S. 36(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 11\(2\)](#); [S.I. 1998/3173](#), art. 2
- F119** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(a\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F120** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F121** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(b\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F122** Words in s. 36(3) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F123** Words in s. 36(3) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(4\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F124** S. 36(3A) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 20, [Sch. 5 paras. 9\(2\), 10](#)
- F125** Words in s. 36(3A) omitted (with effect in accordance with [Sch. 1 para. 7](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(a\)\(i\)](#)
- F126** Words in s. 36(3A) inserted (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. 251\(a\)](#) (with [Sch. 2](#))
- F127** Words in s. 36(3A) 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. 251\(b\)](#) (with [Sch. 2](#))
- F128** Words in s. 36(3A) repealed (27.8.2002 for specified purposes, 6.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 6](#); [S.I. 2002/1727](#), art. 2; [S.I. 2003/962](#), art. 2(3)(e), [Sch. 1](#)
- F129** S. 36(4) added by [Finance Act 1990 s. 69](#), [Sch. 11 para. 4\(1\)](#) on and after 1 July 1989.
- F130** Words in s. 36(4) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(5\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)

Modifications etc. (not altering text)

- C57** S. 36 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(2\)](#)
- C58** S. 36 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), [reg. 11\(7\)](#)
- C59** S. 36 applied (2.1.1996) by [The Gilt-edged Securities \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3224\)](#), regs. 1, [18\(1\)](#) (with reg. 21)
- C60** S. 36 applied (2.1.1996) by [The Lloyds Underwriters \(Gilt-edged Securities\) \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3225\)](#), regs. 1, [10\(1\)](#) (with reg. 13)

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- C61** S. 36 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **11**
- C62** S. 36 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 69Z33(3)** (as inserted (6.4.2008) by S.I. 2008/705, regs. 1, **5**)
- C63** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 10(4) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C64** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 12(3) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C65** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 14(3) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C66** S. 36(1) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, **11**

^{F131}**37 Neglect: income tax and capital gains tax.**

.....

Textual Amendments

- F131** Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

^{F132}**37A Effect of assessment where allowances transferred.**

Where an assessment is made on any person [^{F133}in a case falling within section 36(1) or (1A)], the fact that the person's [^{F134}liability to income tax or] total income for any year of assessment is assessed as greater than it was previously taken to be shall not affect the validity of [^{F135}any [^{F136}deduction from net income or tax reduction] made in the case of that person's spouse][^{F137}or civil partner]^{F138} ... by virtue of ^{F139} ... [^{F140}section 39, 51 or 52 of ITA 2007]^{F138} ... ; [^{F141}and the entitlement in that case of the first-mentioned person for the year in question to any [^{F136}deduction from net income or tax reduction] shall be treated as correspondingly reduced].]

Textual Amendments

- F132** S. 37A inserted (for 1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 35, **Sch. 3 para. 30**
- F133** Words in s. 37A substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 10**; S.I. 2009/403, art. 2(2) (with art. 10)
- F134** Words in s. 37A inserted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 8 para. 13(a)**
- F135** Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 8 para. 13(b)**
- F136** Words in s. 37A 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. 252(2)** (with Sch. 2)
- F137** Words in s. 37A inserted (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. 252(3)** (with Sch. 2)
- F138** Words in s. 37A repealed (27.8.2002 for specified purposes, 6.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, **Sch. 6**; S.I. 2002/1727, art. 2; S.I. 2003/962, art. 2(3)(e), **Sch. 1**
- F139** Words in s. 37A omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 1 para. 6(a)(ii)**

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- F140** Words in s. 37A inserted (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. 252(4)** (with [Sch. 2](#))
- F141** Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 8 para. 13(c)**

^{F142}38 Modification of s.37 in relation to partnerships.

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Textual Amendments

- F142** Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

^{F143}39 Neglect: corporation tax.

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Textual Amendments

- F143** Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

40 Assessment on personal representatives.

- (1) For the purpose of the charge of tax on the executors or administrators of a deceased person in respect of the income, or chargeable gains, which arose or accrued to him before his death, the time allowed by section 34, 35 or 36 above shall in no case extend [^{F144}more than 4 years after the end of][^{F145}the year of assessment] in which the deceased died.
- (2) [^{F146}In a case involving a loss of tax brought about carelessly or deliberately by a person who has died (or another person acting on that person's behalf before that person's death)], an assessment on his personal representatives to tax for any year of assessment ending not earlier than six years before his death may be made at any time [^{F147}not more than 4 years after the end of][^{F145}the year of assessment] in which he died.
- (3) In [^{F148}this section] “tax” means income tax or capital gains tax.
- [^{F149}(4) Any act or omission such as is mentioned in section 98B below, on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (2) above to be the act or omission of each member of the grouping.]

Textual Amendments

- F144** Words in s. 40(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 11(2)**; [S.I. 2009/403](#), art. 2(2) (with [art. 10](#))
- F145** Words in s. 40(1)(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 12**; [S.I. 1998/3173](#), art. 2

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- F146** Words in s. 40(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 11\(3\)\(a\); S.I. 2009/403, art. 2\(2\)](#) (with art. 10)
- F147** Words in s. 40(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 11\(3\)\(b\); S.I. 2009/403, art. 2\(2\)](#) (with art. 10)
- F148** Words in s. 40(3) substituted by [Finance Act 1985 \(c. 54\), s. 93\(7\), Sch. 25 para. 5](#)
- F149** S. 40(4) inserted (with effect on and after 1 July 1989) by [Finance Act 1990 \(c. 29\), s. 69, Sch. 11 para. 4\(2\)](#).

Modifications etc. (not altering text)

- C67** S. 40 modified (27.7.1993) by [1993 c. 34, s. 173, Sch. 19 Pt. I para. 8](#)
- C68** S. 40 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\), regs. 1\(1\), 11](#)
- C69** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\), Sch. para. 10\(4\)](#) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C70** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\), Sch. para. 12\(3\)](#) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C71** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\), Sch. para. 14\(3\)](#) (as inserted (6.4.2017) by [S.I. 2017/466, regs. 1, 31](#))
- C72** S. 40(1)(2) applied (with modifications) (19.4.1991) by [The Lloyd's Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\), regs. 1, 3\(2\), Sch. 1](#)
S. 40(1)(2) extended (with modifications) (28.3.1992) by [The Lloyd's Underwriters \(Tax\) \(1989–90\) Regulations 1992 \(S.I. 1992/511\), regs. 1, 3, Sch. 1](#)
- C73** S. 40(1)(2) applied (with modifications) (23.3.1993) by [The Lloyd's Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\), regs. 1\(1\), 3\(2\), Sch. 1](#)
- C74** S. 40(1)(2) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991–92\) Regulations 1994 \(S.I. 1994/728\), reg. 3\(2\), Sch. 1](#)
- C75** S. 40(1)(2) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992–93 to 1996–97\) Regulations 1995 \(S.I. 1995/352\), regs. 1\(1\), 6\(1\)\(2\)](#)
- C76** S. 40(1)(2) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992–93 to 1996–97\) Regulations 1995 \(S.I. 1995/352\), regs. 1\(1\), 7\(1\)\(2\)](#)

^{F150}41 Leave of General or Special Commissioners required for certain assessments.

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Textual Amendments

- F150** S. 41 repealed by [Finance Act 1989 \(c. 26\), ss. 149\(2\), 187, Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

[^{F151}Corporation tax determinations]

Textual Amendments

- F151** Ss. 41A, 41B, 41C and cross-heading inserted (with effect in relation to accounting periods ending after the day appointed for the purposes of s. 10 of the Taxes Act 1988) by [Finance Act 1990 \(c. 29\), s. 95](#) (with s. 96)

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

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^{F152}41A Determination procedure

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Textual Amendments

F152 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 19, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F152}41B Reduction of determination

.....

Textual Amendments

F152 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 19, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F152}41C Time limits

.....

Textual Amendments

F152 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 19, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

Claims

^{F153}42 Procedure for making claims etc.

(1) Where any provision of the Taxes Acts provides for relief to be given, or any other thing to be done, on the making of a claim, this section shall, unless otherwise provided, have effect in relation to the claim.

^{F154}(1A) Subject to subsection (3) below, a claim for a relief, an allowance or a repayment of tax shall be for an amount which is quantified at the time when the claim is made.]

(2) Subject to [^{F155}subsections (3) [^{F156}to [^{F157}(3ZC)]]] below, where notice has been given under section 8, 8A ^{F158}... or 12AA of this Act, a claim shall not at any time be made otherwise than by being included in a return under that section if it could, at that or any subsequent time, be made by being so included.

(3) [^{F159}Subsections (1A) and (2)] above shall not apply in relation to any claim which falls to be taken into account in the making of deductions or repayments of tax under [^{F160}PAYE regulations].

^{F161}(3ZA) Subsection (2) above shall not apply in relation to any claim by the trustees of a charitable trust for an amount to be exempt from tax [^{F162}by virtue of—

(a) section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts),

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- (b) section 532 of that Act (exemption for savings and investment income),
- (c) section 533 of that Act (exemption for public revenue dividends),
- (d) section 536 of that Act (exemption for certain miscellaneous income), or
- (e) section 537 of that Act (exemption for income from estates in administration).]]

[^{F163}(3ZB) Subsection (2) also does not apply in relation to any claim for repayment of an amount of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which any of the provisions mentioned in paragraphs (b) to (e) of subsection (3ZA) applies.]

[^{F164}(3ZC) Subsection (2) also does not apply in relation to any claim under section 210 of the Finance Act 2013 (claims for consequential relieving adjustments after counteraction of tax advantage under the general anti-abuse rule).]

^{F165}(3A)

^{F165}(3B)

^{F166}(4)

^{F167}(4A)

(5) The references in [^{F168}this section] to a claim being included in a return include references to a claim being so included by virtue of an amendment of the return; ^{F169}...

(6) In the case of a trade, profession or business carried on by persons in partnership, a claim under any of the provisions mentioned in subsection (7) below shall be made—

- (a) where subsection (2) above applies, by being included in a [^{F170}partnership return], and
- (b) in any other case, by such one of those persons as may be nominated by them for the purpose.

(7) The provisions are—

(a) [^{F171}sections ^{F172}... ^{F173}...], ^{F173}... ^{F174}... ^{F172}... 471, 472, 484, ^{F173}... ^{F175}... , 570, [^{F176}571(4) and 732(4) of the principal Act;]

^{F177}(b)

[^{F178}(c) sections 3, 83, 89, 129, 131, 135, 177, 183, 266, 268, 290, 355, 381 and 569 of the Capital Allowances Act; ^{F179}...

(d) sections 40B(5), 40D, 41 and 42 of the Finance (No. 2) Act 1992]^{F180}...

[^{F181}(e) sections [^{F182}25A,] 111(1), 126(2), 129(2), 143, 185, 194]^{F183}, 271A(10)] and 326 of ITTOIA 2005]^{F184}...

[^{F185}(f) sections 668 and 669 of ITA 2007]^{F186}, and

(g) sections 109(1), 124(2), 127(2), 178 and 268 of CTA 2009].

^{F187}(8)

(9) Where a claim has been made (whether by being included in a return under section 8, 8A ^{F188}... or 12AA of this Act or otherwise) and the claimant subsequently discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.

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- (10) This section [^{F189}(except subsection (1A) above [^{F190}and subject to subsection (10A) below])] shall apply in relation to any elections ^{F191}... as it applies in relation to claims.
- ^{F192}(10A) Subsection (2) above does not apply in relation to an election under section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner).]
- (11) Schedule 1A to this Act shall apply as respects any claim [^{F193}or election] which—
- (a) is made otherwise than by being included in a return under section 8, 8A [^{F194}12ZB]^{F195}... or 12AA of this Act, ^{F196}...
 - ^{F196}(b)
- ^{F197}(11A) Schedule 1B to this Act shall have effect as respects certain claims for relief involving two or more years of assessment.]
- ^{F198}(12)
- (13) In this section “profits”—
- (a) in relation to income tax, means income^{F199}, and]
 - (b) in relation to capital gains tax, means chargeable gains, and
 - ^{F200}(c)

Textual Amendments

- F153** S. 42 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 13; S.I. 1998/3173](#), art. 2
- F154** S. 42(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(1\)](#)
- F155** Words in s. 42(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(2\)](#)
- F156** Words in s. 42(2) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(2\)](#)
- F157** Word in s. 42(2) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 213\(2\)](#)
- F158** Word in s. 42(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173](#), art. 2
- F159** Words in s. 42(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(3\)](#)
- F160** Words in s. 42(3) 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. 128 \(with Sch. 7\)](#)
- F161** S. 42(3ZA) inserted (with effect in accordance with Sch. 8 para. 8(6) of the amending Act) by [Finance Act 2010 \(c. 13\), Sch. 8 para. 4\(3\)](#)
- F162** Words in s. 42(3ZA) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(3\)](#)
- F163** S. 42(3ZB) inserted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(4\)](#)
- F164** S. 42(3ZC) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 213\(3\)](#)
- F165** S. 42(3A)(3B) repealed (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 128\(1\)\(a\), Sch. 41 Pt. 5\(6\)](#)
- F166** S. 42(4) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(3\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173](#), art. 2
- F167** S. 42(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(3\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173](#), art. 2
- F168** Words in s. 42(5) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(7\)](#)

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- F169** Words in s. 42(5) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(3), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F170** Words in s. 42(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 26**
- F171** Words in s. 42(7)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(8)**
- F172** Words in s. 42(7)(a) repealed (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), s. 130(2)(a), **Sch. 41 Pt. 5(7)**
- F173** Words in s. 42(7)(a) 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. 302(a)(i), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F174** Word in s. 42(7)(a) repealed (with effect in relation to payments made on or after 6.4.1997) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(2)**
- F175** Words in s. 42(7)(a) repealed (with effect in accordance with s. 128(12) of the amending Act) by Finance Act 1996 (c. 8), s. 128(1)(b), **Sch. 41 Pt. 5(6)**
- F176** Words in s. 42(7)(a) substituted (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. 302(a)(ii)** (with Sch. 2 Pts. 1, 2)
- F177** S. 42(7)(b) 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. 302(b), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F178** S. 42(7)(c)(d) substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 1** (with Sch. 3)
- F179** Word in s. 42(7) 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. 372, **Sch. 3** (with Sch. 2)
- F180** Word in s. 42(7)(d) 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. 253(b), **Sch. 3 Pt. 1** (with Sch. 2)
- F181** S. 42(7)(e) and preceding word inserted (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. 372** (with Sch. 2)
- F182** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 4 paras. 56, 57 of the amending Act) by Finance Act 2013 (c. 29), **Sch. 4 para. 44**
- F183** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 2 para. 64 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 2 para. 42**
- F184** Word in s. 42(7)(e) 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. 302(c), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F185** S. 42(7)(f) and preceding word inserted (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. 253(c)** (with Sch. 2)
- F186** S. 42(7)(g) and preceding word inserted (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. 302(d)** (with Sch. 2 Pts. 1, 2)
- F187** S. 42(8) omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of Finance Act 2012 (c. 14), **s. 222(1)(a)**
- F188** Word in s. 42(9) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 19 para. 20(2), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2
- F189** Words in s. 42(10) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 107(9)**
- F190** Words in s. 42(10) inserted (with effect in accordance with s. 11(12) of the amending Act) by Finance Act 2014 (c. 26), **s. 11(10)(a)**
- F191** Words in s. 42(10) repealed (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), s. 130(3), **Sch. 41 Pt. 5(7)**
- F192** S. 42(10A) inserted (with effect in accordance with s. 11(12) of the amending Act) by Finance Act 2014 (c. 26), **s. 11(10)(b)**
- F193** Words in s. 42(11) substituted (with effect in accordance with s. 130(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 130(4)**
- F194** Word in s. 42(11) inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by Finance Act 2015 (c. 11), **Sch. 7 para. 49**

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- F195** Word in s. 42(11)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F196** S. 42(11)(b) and preceding word repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(10\), Sch. 29 Pt. 8\(14\)](#)
- F197** S. 42(11A) inserted (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 128\(1\)\(c\)](#)
- F198** S. 42(12) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 22 para. 6, Sch. 41 Pt. 5\(12\)](#)
- F199** Word in s. 42(13) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(4\)](#); S.I. 1998/3173, art. 2
- F200** S. 42(13)(c) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(4\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C77** S. 42 excluded (16.8.1995) by [The Venture Capital Trust Regulations 1995 \(S.I. 1995/1979\), regs. 1, 19\(1\)](#)
- C78** S. 42 (as it has effect in relation to corporation tax for accounting periods ending before the day appointed under [Finance Act 1994, s. 199](#)) amended (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 4 para. 2, Sch. 8 Pt. II\(9\); S.I. 1998/3173, art. 2](#)
- C79** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), s. 201\(5\)\(a\) \(with Sch. 3\)](#)
- C80** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), s. 227\(5\)\(a\) \(with Sch. 3\)](#)
- C81** S. 42 excluded (6.4.2006) by [The Registered Pension Schemes \(Relief at Source\) Regulations 2005 \(S.I. 2005/3448\), regs. 1, 12\(1\)](#)
- C82** S. 42 applied in part by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 16ZA\(4\)](#) (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 62](#))
- C83** S. 42 applied in part by [Income Tax Act 2007 \(c. 3\), s. 809B\(3\)](#) (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 1](#))
- C84** Ss. 42, 43 applied in part (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 43\(2\)](#)

43 Time limit for making claims.

[^{F201}(1) Subject to any provision of the Taxes Acts prescribing a longer or shorter period, no claim for relief in respect of income tax or capital gains tax may be made more than [^{F202}4 years after the end of] the year of assessment to which it relates.]

(2) A claim (including a supplementary claim) which could not have been allowed but for the making of an assessment to income tax or capital gains tax after the year of assessment to which the claim relates may be made at any time before the end of the year of assessment following that in which the assessment was made.

^{F203}(3)

Textual Amendments

- F201** S. 43(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 21](#); S.I. 1998/3173, art. 2
- F202** Words in s. 43(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 12](#); S.I. 2009/403, art. 2(2) (with art. 10)

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F203 S. 43(3) added by [Development Land Tax Act 1976 \(c. 24\) Sch. 8 para. 12](#). Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c.54\), s. 98\(6\)](#), **Sch. 27 Part X**.

Modifications etc. (not altering text)

- C84** Ss. 42, 43 applied in part (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 43\(2\)](#)
- C85** S. 43(1) applied (with modifications) by [Finance Act 1981 \(c. 35\), s. 134, Sch. 17 para. 18](#) (special tax on banking deposits).
 S. 43 applied by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 26](#) (claim for relief under Sch. 26 where the chargeable profits of a controlled foreign company are apportioned to a company resident in the UK).
- C86** S. 43 applied by [Income Tax Act 2007 \(c. 3\), s. 809B\(3\)](#) (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 1](#))
- C87** S. 43 applied by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 16ZA\(4\)](#) (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 62](#))
- C88** S. 43(1) modified for the year of assessment 1986–87 by [The Lloyd’s Underwriters \(Tax\) Regulations 1989 \(S.I. 1989/421\), Schedule](#)
 S. 43(1) modified for the year of assessment 1987–88 by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\), reg. 3\(2\), Schedule](#)
 S. 43(1) modified (19.4.1991) for the year of assessment 1988–89 by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\), regs. 1, 9, Sch. 2](#)
 S. 43(1) modified (28.3.1992) for the year of assessment 1989–90 by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\), reg. 9, Sch.2](#)
- C89** S. 43(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990–91 only) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\), regs. 1\(1\), 9, Sch.2](#)
- C90** S. 43(1) modified (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991–92\) Regulations 1994 \(S.I. 1994/728\), reg. 9, Sch. 2](#)
- C91** S. 43(1) modified (with effect in accordance with regs. 14(2), 15(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992–93 to 1996–97\) Regulations 1995 \(S.I. 1995/352\), regs. 1\(1\), 14\(1\), 15\(1\), Sch.](#)

[^{F204}43A Further assessments: claims etc.

- (1) This section applies where—
- [^{F205}(a) ^{F206}... by virtue of section 29 of this Act an assessment to income tax or capital gains tax is made on any person for a year of assessment, and]
- (b) the assessment is not made for the purpose of making good to the Crown any loss of tax [^{F207}brought about carelessly or deliberately by that person or by someone acting on behalf of that person.]
- (2) Without prejudice to section 43(2) above but subject to section 43B below, where this section applies—
- (a) any relevant claim, election, application or notice which could have been made or given within the time allowed by the Taxes Acts may be made or given at any time within one year from the end of the [^{F208}year of assessment] in which the assessment is made, and
- (b) any relevant claim, election, application or notice previously made or given may at any such time be revoked or varied—
- (i) in the same manner as it was made or given, and
- (ii) by or with the consent of the same person or persons who made, gave or consented to it (or, in the case of any such person who has died, by or with the consent of his personal representatives),

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except where by virtue of any enactment it is irrevocable.

[In subsection (2) above, “claim, election, application or notice” does not include [F²¹⁰an F²⁰⁹(2A) election under—

(a) F²¹¹ ... [F²¹²any of sections 47 to 49 of ITA 2007][F²¹³(tax reductions for married couples and civil partners: elections to transfer relief)],

[F²¹⁴(aa) section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner),]

F²¹⁵(b)

(c) section 35(5) of the Taxation of Chargeable Gains Act 1992 (election for assets to be re-based to 1982).]

[For the purposes of this section and section 43B below, a claim under Schedule 1AB F²¹⁶(2B) is relevant in relation to an assessment for a year of assessment if it relates to that year of assessment.]

(3) For the purposes of this section and section 43B below, [F²¹⁷any other claim], election, application or notice is relevant in relation to an assessment for a [F²⁰⁸year of assessment] if—

(a) it relates to that [F²⁰⁸year of assessment] or is made or given by reference to an event occurring in that [F²⁰⁸year of assessment], and

(b) it or, as the case may be, its revocation or variation has or could have the effect of reducing any of the liabilities mentioned in subsection (4) below.

(4) The liabilities referred to in subsection (3) above are—

(a) the increased liability to tax resulting from the assessment,

(b) any other liability to tax of the person concerned for—

(i) the [F²¹⁸year of assessment] to which the assessment relates, or

(ii) any [F²¹⁸year of assessment] which follows that [F²¹⁸year of assessment] and ends not later than one year after the end of the [F²¹⁸year of assessment] in which the assessment was made.

(5) Where a claim, election, application or notice is made given, revoked or varied by virtue of subsection (2) above, all such adjustments shall be made, whether by way of discharge or repayment of tax or the making of assessments or otherwise, as are required to take account of the effect of the taking of that action on any person’s liability to tax for any [F²¹⁸year of assessment].

(6) The provisions of this Act relating to appeals against decisions on claims shall apply with any necessary modifications to a decision on the revocation or variation of a claim by virtue of subsection (2) above.]

Textual Amendments

F204 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\)](#), **s. 150**

F205 S. 43A(1)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 22(2)**; [S.I. 1998/3173](#), art. 2

F206 Word in s. 43A(1)(a) repealed (with effect in accordance with s. 93 of the amending Act) by [Finance Act 1999 \(c. 16\)](#), **Sch. 20 Pt. 3(21)**

F207 Words in s. 43A(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 13**; [S.I. 2009/403](#), art. 2(2) (with art. 10)

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- F208** Words in s. 43A(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2
- F209** S. 43A(2A) inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 20, Sch. 5 paras. 9(4), **10**
- F210** Words in s. 43A(2A) substituted (10.7.2003) by Finance Act 2003 (c. 14), **s. 207(2)** (with s. 207(3))
- F211** Words in s. 43A(2A)(a) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(a)(iii)**
- F212** Words in s. 43A(2A)(a) inserted (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. 254(a)** (with Sch. 2)
- F213** Words in s. 43A(2A)(a) 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. 254(b)** (with Sch. 2)
- F214** S. 43A(2A)(aa) inserted (with effect in accordance with s. 11(12) of the amending Act) by Finance Act 2014 (c. 26), **s. 11(11)**
- F215** S. 43A(2A)(b) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F216** S. 43A(2B) inserted (with effect in accordance with s. 100(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 52 para. 5(2)** (with Sch. 52 para. 11)
- F217** Words in s. 43A(3) substituted (with effect in accordance with s. 100(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 52 para. 5(3)** (with Sch. 52 para. 11)
- F218** Words in s. 43A(4)(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C92** S. 43A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 63(2)** (with Sch. 18 paras. 59(2), 61); S.I. 1998/3173, art. 2

[^{F219}43B Limits on application of section 43A.

- (1) If the effect of the exercise by any person of a power conferred by section 43A(2) above—
- (a) to make or give a claim, election, application or notice, or
 - (b) to revoke or vary a claim, election, application or notice previously made or given,
- would be to alter the liability to tax of another person, that power may not be exercised except with the consent in writing of that other person, or where he has died, his personal representatives.
- (2) Where—
- (a) a power conferred by subsection (2) of section 43A above is exercised in consequence of an assessment made on a person, and
 - (b) the exercise of the power increases the liability to tax of another person,
- that section shall not apply by reason of any assessment made because of that increased liability.
- (3) In any case where—
- (a) one or more relevant claims, elections, applications or notices are made, given, revoked or varied by virtue of the application of section 43A above in the case of an assessment, and
 - (b) the total of the reductions in liability to tax which, apart from this subsection, would result from the action mentioned in paragraph (a) above would exceed the additional liability to tax resulting from the assessment,
- the excess shall not be available to reduce any liability to tax.

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

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- (4) Where subsection (3) above has the effect of limiting either the reduction in a person's liability to tax for more than one period or the reduction in the liability to tax of more than one person, the limited amount shall be apportioned between the periods or persons concerned—
- (a) except where paragraph (b) below applies, in such manner as may be specified by the inspector by notice in writing to the person or persons concerned, or
 - (b) where the person concerned gives (or the persons concerned jointly give) notice in writing to the inspector within the relevant period, in such manner as may be specified in the notice given by the person or persons concerned.
- (5) For the purposes of paragraph (b) of subsection (4) above the relevant period is the period of 30 days beginning with the day on which a notice under paragraph (a) of that subsection is given to the person concerned or, where more than one person is concerned, the latest date on which such notice is given to any of them.]

Textual Amendments

F219 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\), s. 150](#)

[^{F220} 43C Consequential claims etc

- (1) Where—
- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
 - (b) the amendment is made for the purpose of making good to the Crown any loss of tax [^{F221}brought about carelessly or deliberately by] the taxpayer or a person acting on his behalf,
- sections 36(3) and 43(2) apply in relation to the amendment as they apply in relation to any assessment under section 29.
- (2) Where—
- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
 - (b) the amendment is not made for the purpose mentioned in subsection (1)(b) above,
- sections 43(2), 43A and 43B apply in relation to the amendment as they apply in relation to any assessment under section 29.
- (3) References to an assessment in sections 36(3), 43(2), 43A and 43B, as they apply by virtue of subsection (1) or (2) above, shall accordingly be read as references to the amendment of the return.
- (4) Where it is necessary to make any adjustment by way of an assessment on any person—
- (a) in order to give effect to a consequential claim, or
 - (b) as a result of allowing a consequential claim,
- the assessment is not out of time if it is made within one year of the final determination of the claim.

For this purpose a claim is not taken to be finally determined until it, or the amount to which it relates, can no longer be varied, on appeal or otherwise.

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- (5) In subsection (4) above “consequential claim” means any claim, supplementary claim, election, application or notice that may be made or given under section 36(3), 43(2)^{F222}, 43A or 43D(6)] (as it applies by virtue of subsection (1) or (2) above or otherwise).]

Textual Amendments

- F220** S. 43C inserted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 207\(1\)](#) (with s. 207(3))
- F221** Words in s. 43C(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 14; S.I. 2009/403, art. 2\(2\)](#) (with art. 10)
- F222** Words in s. 43C(5) 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. 6](#) (with Sch. 9 paras. 1-9, 22)

^{F223} 43D Claims for double taxation relief in relation to petroleum revenue tax

- (1) This section has effect in relation to a claim for relief under sections 2 to 6 of TIOPA 2010 in relation to petroleum revenue tax.
- (2) The claim shall be for an amount which is quantified at the time when the claim is made.
- (3) If, after the claim has been made, the claimant discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.
- (4) Schedule 1A to this Act applies as respects the claim, but as if the reference in paragraph 2A(4) to a year of assessment included a reference to a chargeable period.
- (5) The claim may not be made more than 4 years after the end of the chargeable period to which it relates, but this is subject to any provision of the Taxes Acts prescribing a longer or shorter period.
- (6) If the claim or a supplementary claim could not have been allowed but for the making of an assessment to petroleum revenue tax after the end of the chargeable period to which the claim relates, the claim or supplementary claim may be made at any time before the end of the chargeable period following that in which the assessment is made.
- (7) In this section “chargeable period” has the same meaning as in the Oil Taxation Act 1975 (see section 1(3) and (4) of that Act, under which a period that is a chargeable period ends with 30 June or 31 December and, apart from the first chargeable period in relation to an oil field, is a period of 6 months).]

Textual Amendments

- F223** S. 43D 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. 7](#) (with Sch. 9 paras. 1-9, 22)

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[^{F224}43E Making of income tax claims by electronic communications etc

- (1) The Commissioners for Her Majesty's Revenue and Customs may, by publishing them in a manner the Commissioners consider appropriate, give any claims directions that the Commissioners consider appropriate.
- (2) In subsection (1) “claims directions” means general directions for the purposes of income tax relating to—
 - (a) the circumstances in which, and
 - (b) the conditions subject to which,claims by individuals under the Tax Acts may be made by the use of an electronic communications service or otherwise without producing a claim in writing.
- (3) Directions under subsection (1)—
 - (a) may not relate to the making of a claim by an individual in the individual's capacity as a trustee, partner or personal representative, but
 - (b) subject to that, may relate to claims made by an individual through another person acting on the individual's behalf.
- (4) Directions under subsection (1) may not relate to—
 - (a) the making of a claim to which Schedule 1B to this Act applies, or
 - (b) the making of a claim under any provision of the Capital Allowances Act 2001.
- (5) Directions under subsection (1)—
 - (a) cannot modify any requirement imposed by or under any enactment as to the period within which any claim is to be made or as to the contents of any claim, but
 - (b) may include provision as to how any requirement as to the contents of a claim is to be met when the claim is not produced in writing.
- (6) Directions under subsection (1) may make different provision in relation to the making of claims of different descriptions.
- (7) A direction under subsection (1) may revoke or vary any previous direction given under that subsection.
- (8) In subsection (2) “electronic communications service” has the same meaning as in the Communications Act 2003 (see section 32 of that Act).
- (9) In subsections (1) to (6), references to the making of a claim include references to any of the following—
 - (a) the making of an election,
 - (b) the giving of a notification or notice,
 - (c) the amendment of any return, claim, election, notification or notice, and
 - (d) the withdrawal of any claim, election, notification or notice,and in those subsections “claim” is to be read accordingly.
- (10) For the purposes of subsection (9)(c)—
 - (a) “return” includes any statement or declaration under the Income Tax Acts, and
 - (b) the definition of “return” given by section 118(1) of this Act does not apply.

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Textual Amendments

F224 Ss. 43E, 43F 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. 86** (with Sch. 9 paras. 1-9, 22)

43F Effect of directions under section 43E

- (1) If directions under section 43E(1) are in force in relation to the making of claims of any description to the Commissioners for Her Majesty's Revenue and Customs, claims of that description may be made to the Commissioners in accordance with the directions.
- (2) If directions under section 43E(1) are in force in relation to the making of claims of any description to an officer of Revenue and Customs, claims of that description may be made to an officer in accordance with the directions.
- (3) Subsections (1) and (2) apply despite any enactment or subordinate legislation which requires claims of the description concerned to be made in writing or by notice.
- (4) If directions under section 43E(1) are in force in relation to the making of claims of any description, claims of that description that are made without producing the claim in writing must be made in accordance with the directions.
- (5) In subsection (3) “subordinate legislation” has the same meaning as in the Interpretation Act 1978.
- (6) Section 43E(9) read with section 43E(10) (interpretation of references to making a claim, and meaning of “claim”) applies for the purposes of subsections (1) to (4) (as well as for those of section 43E(1) to (6)).]

Textual Amendments

F224 Ss. 43E, 43F 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. 86** (with Sch. 9 paras. 1-9, 22)

Status:

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

Changes to legislation:

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