

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970, SCHEDULE 1A is up to date with all changes known to be in force on or before 13 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)

SCHEDULES

[^{F1}SCHEDULE 1A

CLAIMS ETC. NOT INCLUDED IN RETURNS

Textual Amendments

- F1** Sch. 1A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 35](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), s. 749A(4)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 4](#))
- C2** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 24 para. 9(7)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 20\(9\)](#))
- C3** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 26 para. 3(6A)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 35\(7\)](#))
- C4** Sch. 1A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 paras. 58\(3\), 59\(1\)](#) (with [Sch. 18 paras. 59\(2\), 60](#)); [S.I. 1998/3173](#), [art. 2](#)
- C5** Sch. 1A 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](#))
- C6** Sch. 1A 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](#))

Preliminary

- 1 In this Schedule—
- “claim” [^{F2}means a claim or election] as respects which this Schedule applies;
- “partnership claim” means a claim made in accordance with section 42(6)(b) of this Act;
- [^{F3}“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”, in relation to a partnership claim, means any person who was a partner at any time during the period in respect of which the claim is made;
- “successor”, in relation to a person who—
- (a) has made a partnership claim, but

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(b) is no longer a partner or is otherwise no longer available,

means such other partner who may at any time be nominated for the purposes of this paragraph by the majority of the partners at that time, and “predecessor” and “successor”, in relation to a person so nominated, shall be construed accordingly.

Textual Amendments

- F2** Words in Sch. 1A para. 1 substituted (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 130\(5\)](#)
- F3** Words in Sch. 1A para. 1 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(2\)](#); [S.I. 1998/3173](#), art. 2

Making of claims

- 2 (1) Subject to any provision in the Taxes Acts for a claim to be made to the Board, every claim shall be made to an officer of the Board.
- (2) No claim requiring the repayment of tax shall be made unless the claimant has documentary proof that the tax has been paid by deduction or otherwise.
- (3) A claim shall be made in such form as the Board may determine.
- (4) The form of claim shall provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the information and belief of the person making the claim.
- (5) The form of claim may require—
- (a) a statement of the amount of tax which will be required to be discharged or repaid in order to give effect to the claim;
 - [^{F4}(b) such information as is reasonably required for the purpose of determining whether and, if so, the extent to which the claim is correct;
 - (bb) the delivery with the claim of such accounts, statements and documents, relating to information contained in the claim, as are reasonably required for the purpose mentioned in paragraph (b) above;] and
 - (c) any such particulars of assets acquired as may be required in a return by virtue of section 12 of this Act [^{F5}or paragraph 13 of Schedule 18 to the Finance Act 1998].
- (6) In the case of a claim made by or on behalf of a person who is not resident, or who claims to be not resident or not ordinarily resident or not domiciled, in the United Kingdom, an officer of the Board or the Board may require a statement or declaration in support of the claim to be made by affidavit.

Textual Amendments

- F4** Sch. 1A para. 2(5)(b)(bb) substituted for Sch. 1A para. 2(5)(b) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 20 para. 1](#)
- F5** Words in Sch. 1A para. 2(5)(c) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(3\)](#); [S.I. 1998/3173](#), art. 2

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Modifications etc. (not altering text)

- C7 Sch. 1A para. 2(5) extended by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 488\(12\)](#) (as substituted by [Finance Act 1998 \(c. 36\), s. 117\(4\)\(5\)](#), [Sch. 19 para. 48\(3\)](#); S.I. 1998/3173, [art. 2](#))

[^{F6}Keeping and preserving of records

Textual Amendments

- F6 Sch. 1A para. 2A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 20 para. 2](#)

- 2A (1) Any person who may wish to make a claim in relation to a year of assessment or other period shall—
- (a) keep all such records as may be requisite for the purpose of enabling him to make a correct and complete claim; and
 - (b) shall preserve those records until the end of the relevant day.
- (2) In relation to a claim, the relevant day for the purposes of sub-paragraph (1) above is whichever of the following is the latest, namely—
- (a) where enquiries into the claim or any amendment of the claim are made by an officer of the Board, the day on which, by virtue of paragraph [^{F7}7(1)] below, those enquiries are ^{F8}... completed; and
 - (b) where no enquiries into the claim or any amendment of the claim are so made, the day on which such an officer no longer has power to make such enquiries.
- (3) [^{F9}Except in the case of records falling within section 12B(4A) of this Act [^{F10}or paragraph 22(3) of Schedule 18 to the Finance Act 1998],] the duty under sub-paragraph (1) above to preserve records may be discharged by the preservation of the information contained in them; and where the information is so preserved a copy of any document forming part of the records shall be admissible in evidence in any proceedings before the Commissioners to the same extent as the records themselves.
- (4) [^{F11}Subject to sub-paragraph (5) below,] any person who fails to comply with sub-paragraph (1) above in relation to any claim which is made for a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.
- [Sub-paragraph (4) above does not apply where—
- ^{F12}(5) (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of section 12B(4A) of this Act [^{F13}or paragraph 22(3) of Schedule 18 to the Finance Act 1998]; and
- (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.]]

Textual Amendments

- F7 Word in Sch. 1A para. 2A(2)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 34\(2\)\(a\)](#)

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- F8** Words in Sch. 1A para. 2A(2)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 34\(2\)\(b\)](#), **Sch. 33 Pt. 2(13)**
- F9** Words in Sch. 1A para. 2A(3) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 124(6)** (with s. 124(9))
- F10** Words in Sch. 1A para. 2A(3) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 42(4)**; S.I. 1998/3173, art. 2
- F11** Words in Sch. 1A para. 2A(4) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 124(7)** (with s. 124(9))
- F12** Sch. 1A para. 2A(5) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 124(8)** (with s. 124(9))
- F13** Words in Sch. 1A para. 2A(5)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 42(4)**; S.I. 1998/3173, art. 2

Amendments of claims

- 3 (1) Subject to sub-paragraph (2) below—
- (a) at any time before the end of the period of nine months beginning with the day on which a claim is made, an officer of the Board may by notice to the claimant so amend the claim as to correct any obvious errors or mistakes in the [^{F14}claim] (whether errors of principle, arithmetical mistakes or otherwise); and
 - (b) at any time before the end of the period of twelve months beginning with the day on which the claim is made, the claimant may amend his claim by notice to an officer of the Board.
- (2) No amendment of a claim may be made under sub-paragraph (1) above at any time during the period—
- (a) beginning with the day on which an officer of the Board gives notice of his intention to enquire into the claim, and
 - (b) ending with the day on which the officer’s enquiries into the claim are completed.

Textual Amendments

- F14** Word in Sch. 1A para. 3(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 3**

Giving effect to claims and amendments

- 4 (1) [^{F15}Subject to sub-paragraphs [^{F16}(1A), (3) and (4)] below and to any other provision in the Taxes Acts which otherwise provides,] an officer of the Board or the Board shall, as soon as practicable after a claim other than a partnership claim is made, or such a claim is amended under paragraph 3 above, give effect to the claim or amendment by discharge or repayment of tax.

[In relation to a claim which would otherwise fall to be taken into account in ^{F17}(1A) the making of deductions or repayments of tax under [^{F18}PAYE regulations], sub-paragraph (1) above shall apply as if for the word “shall” there were substituted the word “may”.]

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- (2) [^{F19}Subject to [^{F20}sub-paragraphs (3) and (4)] below,] an officer of the Board or the Board shall, as soon as practicable after a partnership claim is made, or such a claim is amended under paragraph 3 above, give effect to the claim or amendment, as respects each of the relevant partners, by discharge or repayment of tax.
- [Where any such claim or amendment as is mentioned in sub-paragraph (1) or (2)^{F21}(3) above is enquired into by an officer of the Board—
- (a) that sub-paragraph shall not apply until the day on which, by virtue of paragraph [^{F22}7(1)] below, [^{F23}the enquiry is] completed; but
 - (b) the officer may at any time before that day give effect to the claim or amendment, on a provisional basis, to such extent as he thinks fit.]
- [Nothing in this paragraph applies in relation to a claim or an amendment of a claim^{F24}(4) if the claim is not one for discharge or repayment of tax.]

Textual Amendments

- F15** Words in Sch. 1A para. 4(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 4(1)**
- F16** Words in Sch. 1A para. 4(1) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 8(1)**
- F17** Sch. 1A para. 4(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 4(2)**
- F18** Words in Sch. 1A para. 4(1A) 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. 141** (with [Sch. 7](#))
- F19** Words in Sch. 1A para. 4(2) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 4(3)**
- F20** Words in Sch. 1A para. 4(2) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 8(2)**
- F21** Sch. 1A para. 4(3) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 4(4)**
- F22** Word in Sch. 1A para. 4(3)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 34(3)(a)**
- F23** Words in Sch. 1A para. 4(3)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 34(3)(b)**
- F24** Sch. 1A para. 4(4) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 8(3)**

Power to enquire into claims

- 5 (1) An officer of the Board may enquire into—
- (a) a claim made by any person, or
 - (b) any amendment made by any person of a claim made by him,
- if, before the end of the period mentioned in sub-paragraph (2) below, he gives notice in writing of his intention to do so to that person or, in the case of a partnership claim, any successor of that person.
- [^{F25}(2) The period referred to in sub-paragraph (1) above is whichever of the following ends the latest, namely—
- (a) the period ending with the quarter day next following the first anniversary of the day on which the claim or amendment was made;

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- (b) where the claim or amendment relates to a year of assessment, the period ending with the first anniversary of the 31st January next following that year; and
- (c) where the claim or amendment relates to a period other than a year of assessment, the period ending with the first anniversary of the end of that period;

and the quarter days for the purposes of this sub-paragraph are 31st January, 30th April, 31st July and 31st October.

- (3) A claim or amendment which has been enquired into under sub-paragraph (1) above shall not be the subject of—
 - (a) a further notice under that sub-paragraph; or
 - (b) if it is subsequently included in a return, a notice under [^{F26}section 9A(1) or 12AC(1) of this Act or paragraph 24 of Schedule 18 to the Finance Act 1998].]

Textual Amendments

- F25** Sch. 1A para. 5(2)(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 5**
- F26** Words in Sch. 1A para. 5(3)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 42(5)**; [S.I. 1998/3173](#), art. 2

Power to call for documents for purposes of enquiries

- 6 (1) This paragraph applies where an officer of the Board gives notice under paragraph 5 above to any person (the claimant) of his intention to enquire into—
 - (a) a claim made by the claimant, or
 - (b) any amendment made by the claimant of such a claim.
- (2) For the purpose of enquiring into the claim or amendment, the officer may at the same or any subsequent time by notice in writing require the claimant, within such time (which shall not be less than 30 days) as may be specified in the notice—
 - (a) to produce to the officer such documents as are in the claimant's possession or power and as the officer may reasonably require for the purpose of determining whether and, if so, the extent to which the claim or amendment is incorrect, and
 - (b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.

[In complying with a notice under this paragraph copies of documents may be ^{F27}(3A) produced instead of originals, but—

- (a) the copies must be photographic or other facsimiles, and
- (b) the officer may by notice require the original to be produced for inspection.

A notice under paragraph (b) must specify the time (which must not be less than 30 days) within which the company is to comply with it.

- (3B) The officer may take copies of, or make extracts from, any document produced to him under this paragraph.

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- (3C) A notice under this paragraph does not oblige the claimant to produce documents or provide accounts or information relating to the conduct of any pending appeal by the claimant.]
- (4) Where this paragraph applies in relation to a partnership claim, any reference in this paragraph to the claimant includes a reference to any predecessor or successor of his.

Textual Amendments

F27 Sch. 1A para. 6(3A)-(3C) substituted for Sch. 1A para. 6(3) (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(6\)](#); S.I. 1998/3173, art. 2

[^{F28} Appeal against notice to produce documents, etc

Textual Amendments

F28 Sch. 1A para. 6A and cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(7\)](#); S.I. 1998/3173, art. 2

- 6A (1) An appeal may be brought against a requirement imposed by a notice under paragraph 6 to produce documents or provide accounts or information.
- (2) Notice of appeal must be given—
- in writing,
 - within 30 days after the notice was given to the claimant,
 - to the officer of the Board by whom that notice was given.
- (3) On an appeal under this paragraph the Commissioners—
- shall set aside the notice so far as it requires the production of documents, or the provision of accounts or information, which appears to them not reasonably required for the purposes of the enquiry, and
 - shall confirm the notice so far as it requires the production of documents, or the provision of accounts or information, which appear to them are reasonably required for the purposes of the enquiry.
- (4) A notice which is confirmed by the Commissioners (or so far as it is confirmed) has effect as if the period specified in it for complying was 30 days from the determination of the appeal.
- (5) The decision of the Commissioners on an appeal under this paragraph is final and conclusive.]

[^{F29} Completion of enquiry into claim

Textual Amendments

F29 Sch. 1A para. 7 and cross-heading substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 10(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 10\(2\)](#)

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- 7
- (1) An enquiry under paragraph 5 above is completed when an officer of the Board by notice (a “closure notice”) informs the claimant that he has completed his enquiries and states his conclusions.
 - (2) In the case of a claim for discharge or repayment of tax, the closure notice must either—
 - (a) state that in the officer’s opinion no amendment of the claim is required, or
 - (b) if in the officer’s opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.

In the case of an enquiry falling within paragraph 5(1)(b) above, paragraph (b) above only applies so far as the deficiency or excess is attributable to the claimant’s amendment.
 - (3) In the case of a claim that is not a claim for discharge or repayment of tax, the closure notice must either—
 - (a) allow the claim, or
 - (b) disallow the claim, wholly or to such extent as appears to the officer appropriate.
 - (4) A closure notice takes effect when it is issued.
 - (5) The claimant may apply to the Commissioners for a direction requiring an officer of the Board to issue a closure notice within a specified period.
 - (6) Any such application shall be heard and determined in the same way as an appeal.
 - (7) The Commissioners hearing the application shall give the direction applied for unless they are satisfied that there are reasonable grounds for not issuing a closure notice within a specified period.
 - (8) In relation to a partnership claim, references in this paragraph to the claimant are to the person who made the claim or his successor.]

Giving effect to such amendments

- 8
- (1) An officer of the Board or the Board shall, within 30 days [^{F30}after the date of issue of a closure notice amending a claim other than a partnership claim under paragraph 7(2)] above, give effect to the amendment by making such adjustment as may be necessary, whether—
 - (a) by way of assessment on the claimant, or
 - (b) by discharge of tax or, on proof to the satisfaction of the officer or the Board that any tax has been paid by the claimant by deduction or otherwise, by repayment of tax.
 - (2) An officer of the Board or the Board shall, within 30 days [^{F31}after the date of issue of a closure notice amending a partnership claim under paragraph 7(2)], give effect to the amendment, as respects each of the relevant partners, by making such adjustment as may be necessary, whether—
 - (a) by way of assessment on the partner, or
 - (b) by discharge of tax or, on proof to the satisfaction of the officer or the Board that any tax has been paid by the partner by deduction or otherwise, by repayment of tax.

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- (3) An assessment made under sub-paragraph (1) or (2) above shall not be out of time if it is made within the time mentioned in that sub-paragraph.

Textual Amendments

- F30** Words in Sch. 1A para. 8(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 34\(4\)](#)
- F31** Words in Sch. 1A para. 8(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 34\(5\)](#)

Appeals against such amendments

- 9 ^{F32}(1) An appeal may be brought against—
- (a) any conclusion stated or amendment made by a closure notice under paragraph 7(2) above, or
 - (b) any decision contained in a closure notice under paragraph 7(3) above.
- (1A) Notice of the appeal must be given—
- (a) in writing,
 - (b) within 30 days after the date on which the closure notice was issued,
 - (c) to the officer of the Board by whom the closure notice was given.]
- (2) Where, in the case of such an appeal, the issues arising include—
- (a) any question arising under section 278 of the principal Act (personal reliefs for non-residents);
 - (b) any question of residence, ordinary residence or domicile; or
 - (c) the question whether a fund is one to which section 615(3) of that Act applies (pension funds for service abroad),
- the time for bringing the appeal shall be three months from the ^{F33}date mentioned in sub-paragraph ^{F34}(1A)(b) above].
- (3) On an appeal ^{F35}against an ^{F36}amendment made by a closure notice under paragraph 7(2) above]], the Commissioners may vary the amendment appealed against whether or not the variation is to the advantage of the appellant.
- (4) Where ^{F37}any such amendment] is varied, whether by the Commissioners or by the order of any court, paragraph 8 above shall (with the necessary modifications) apply in relation to the variation as it applied in relation to the amendment.
- ^{F38}(5) [If, on appeal, it appears to the Commissioners that a claim ^{F39}which was the subject of a decision contained in a closure notice under paragraph 7(3)] above should have been allowed or disallowed to an extent different from that specified in the notice, the claim shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.]]

Textual Amendments

- F32** Sch. 1A para. 9(1)(1A) substituted for Sch. 1A para. 9(1) (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(2\)](#)

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- F33** Words in Sch. 1A para. 9(2) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(2\)](#)
- F34** Word in Sch. 1A para. 9(2) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(3\)](#)
- F35** Words in Sch. 1A para. 9(3) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(3\)](#)
- F36** Words in Sch. 1A para. 9(3) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(4\)](#)
- F37** Words in Sch. 1A para. 9(4) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(5\)](#)
- F38** Sch. 1A para. 9(5) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(4\)](#)
- F39** Words in Sch. 1A para. 9(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(6\)](#)

- [^{F40}10 An appeal against [^{F41}any conclusion stated or amendment made by a closure notice under paragraph 7(2) above relating to] a claim made—
- (a) to the Board,
 - (b) under Part XVI of the principal Act [^{F42}(administration of estates: corporation tax) or Chapter 6 of Part 5 of ITTOIA 2005 (administration of estates: income tax)], or
 - (c) under any of the provisions of the principal Act listed in section 46C(3) of this Act,
- shall be to the Special Commissioners.

Textual Amendments

- F40** Sch. 1A paras. 10, 11 inserted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 9](#)
- F41** Words in Sch. 1A para. 10 substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(7\)](#)
- F42** Words in [Sch. 1A para. 10\(b\)](#) 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. 381](#) (with [Sch. 2](#))

- 11 (1) Subject to paragraph 10 above and the following provisions of this paragraph, an appeal under paragraph 9(1) above shall be to the General Commissioners.
- (2) The appellant may elect (in accordance with section 46(1) of this Act) to bring the appeal before the Special Commissioners.
- (3) Such an election shall be disregarded if—
- (a) the appellant and the officer of the Board agree in writing, at any time before the determination of the appeal, that it is to be disregarded; or
 - (b) the General Commissioners have given a direction under sub-paragraph (5) below and have not revoked it.
- (4) At any time before the determination of an appeal in respect of which an election has been made an officer of the Board after giving notice to the appellant may refer the election to the General Commissioners.

Status: Point in time view as at 01/04/2006.

Changes to legislation: Taxes Management Act 1970, SCHEDULE 1A is up to date with all changes known to be in force on or before 13 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)

- (5) On any such reference the Commissioners shall, unless they are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, give a direction that the election be disregarded.
- (6) If, at any time after the giving of such a direction (but before the determination of the appeal) the General Commissioners are satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, they shall revoke the direction.
- (7) Any decision to give or revoke such a direction shall be final.
- (8) If—
- (a) a person bringing an appeal under paragraph 9(1) above has another appeal pending to either body of Commissioners concerning an assessment on him, and
 - (b) the appeals relate to the same source of income,
- the appeal under paragraph 9(1) above shall be to the body of Commissioners before whom the appeal concerning the assessment is being brought.
- (9) This paragraph is subject to provision made by or under Part V of this Act.]

Textual Amendments

F40 Sch. 1A paras. 10, 11 inserted (with effect in accordance with Sch. 22 para. 12 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 22 para. 9**

Status:

Point in time view as at 01/04/2006.

Changes to legislation:

Taxes Management Act 1970, SCHEDULE 1A is up to date with all changes known to be in force on or before 13 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.