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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 3A U.K.]

#### ELECTRONIC LODGEMENT OF TAX RETURNS, ETC.

##### Textual Amendments

**F1** Sch. 3A inserted (1.5.1995) by Finance Act 1995 (c. 4), Sch. 28 para. 2

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

**C1** Sch. 3A applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, 7(4)

**C2** Sch. 3A applied (E.W.) (1.4.2000) by Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regs. 1(1), 7(4)

### PART I U.K.]

#### TAX RETURNS: GENERAL

##### *The basic rule*

- 1 (1) Sub-paragraph (2) below applies where a person is—
  - (a) required by a notice to which this Schedule applies, or
  - (b) subject to any other requirement to which this Schedule applies,to deliver or make a return to an officer of the Board or to the Board.
- (2) The requirement to deliver or make the return shall be treated as fulfilled by the person subject to the requirement if—
  - (a) information is transmitted electronically in response to that requirement; and
  - (b) each of the conditions in Part III of this Schedule is met with respect to that transmission.
- (3) Sub-paragraphs (4) and (5) below apply where the requirement to deliver or make the return is fulfilled by virtue of sub-paragraph (2) above.
- (4) Any requirement—
  - (a) under any provision of Part II of this Act [<sup>F2</sup>or Schedule 18 to the Finance Act 1998] that the return include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete, or
  - (b) under or by virtue of any other provision of the Taxes Acts that the return be signed or include any description of declaration or certificate,shall not apply.

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- (5) The time at which the requirement to deliver or make the return is fulfilled is the end of the day during which the last of the conditions in Part III of this Schedule to be met with respect to the transmission is met.
- (6) In sub-paragraph (2)(a) above “information” includes any self-assessment, partnership statement, particulars or claim.

#### **Textual Amendments**

**F2** Words in Sch. 3A para. 1(4)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 43\(2\)](#); [S.I. 1998/3173](#), art. 2

#### *Returns to which Schedule applies*

- 2 (1) This Schedule applies to a notice requiring a return to be delivered or made if—
  - (a) the notice is given under any provision of the Taxes Acts or of regulations made under the Taxes Acts;
  - (b) the provision is specified for the purposes of this Schedule by an order made by the Treasury; and
  - (c) the notice is given after the day appointed by the order in relation to notices under the provision so specified.
- (2) This Schedule applies to any other requirement to deliver or make a return if—
  - (a) the requirement is imposed by any provision of the Taxes Acts or of regulations made under the Taxes Acts;
  - (b) the provision is specified for the purposes of this Schedule by an order made by the Treasury; and
  - (c) the requirement is required to be fulfilled within a period beginning after the day appointed by the order in relation to the specified provision.
- (3) The power to make an order under this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (4) For the purposes of this Schedule, any reference to a requirement to deliver a return includes, in relation to regulations made under the principal Act, a reference to a requirement to render a return.

## **PART II U.K.**

### DOCUMENTS SUPPORTING CERTAIN TAX RETURNS

- 3 (1) This paragraph applies where—
  - (a) a person is required by a notice to which this Schedule applies to deliver a return to an officer of the Board;
  - (b) the notice also requires any document other than the return (“a supporting document”) to be delivered;
  - (c) the provision under which the notice is given requires the supporting document to be delivered with the return;

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- (d) the notice states that the supporting document may be transmitted electronically; and
  - (e) the requirement to deliver the return is fulfilled by virtue of paragraph 1(2) of this Schedule.
- (2) The requirement to deliver the supporting document shall be treated as fulfilled by the person subject to the requirement if—
- (a) information is transmitted electronically in response to that requirement; and
  - (b) each of the conditions in Part III of this Schedule is met with respect to that transmission.
- (3) If information is not transmitted electronically in response to the requirement to deliver the supporting document, that requirement shall have effect as a requirement to deliver the document on or before the day which is the last day for the delivery of the return.
- (4) For the purposes of sub-paragraph (1)(b) above the reference to a document includes in particular a reference to any accounts, statements or reports.
- (5) Where the requirement to deliver the supporting document is fulfilled by virtue of sub-paragraph (2) above, the time at which it is fulfilled is the end of the day during which the last of the conditions in Part III of this Schedule to be met with respect to the transmission is met.

### **PART III U.K.**

#### THE CONDITIONS

##### *Approved persons*

- 4 (1) The first condition is that the transmission must be made by a person approved by the Board.
- (2) A person seeking approval under this paragraph shall be given notice of the grant or refusal of approval.
- (3) A person may be approved for the purpose of transmitting the information—
- (a) on behalf of another person or other persons; or
  - (b) on his own behalf.
- (4) An approval under this paragraph may be withdrawn by notice with effect from such date as may be specified in the notice.
- (5) A notice refusing or withdrawing an approval shall state the grounds for the refusal or withdrawal.
- (6) A person who is refused approval or whose approval is withdrawn may appeal to the Special Commissioners against the refusal or withdrawal.
- (7) The appeal shall be made by notice given to the Board before the end of the period of 30 days beginning with the day on which notice of the refusal or withdrawal was given to the appellant.

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- (8) The Special Commissioners shall not allow the appeal unless it appears to them that, having regard to all the circumstances, it is unreasonable for the approval to be refused or (as the case may be) withdrawn.
- (9) If the Special Commissioners allow an appeal by a person who has been refused approval, they shall specify the date from which the approval is to have effect.

*Approved manner of transmission*

- 5 (1) The second condition applies if the person who makes the transmission is notified by the Board of any requirements for the time being applicable to him as to the manner in which transmissions are to be made by him or as to the manner in which any description of transmission is to be made by him.
- (2) The second condition is that the transmission must comply with the requirements so notified.
- (3) The requirements referred to include in particular requirements as to—
  - (a) the hardware or type of hardware, or
  - (b) the software or type of software,
 to be used to make transmissions or a description of transmissions.

*Content of transmission*

- 6 The third condition is that the transmission must signify, in a manner approved by the Board, that before the transmission was made a hard copy of the information proposed to be transmitted was made and authenticated in accordance with Part IV of this Schedule.

*Procedure for accepting electronic transmissions*

- 7 (1) The fourth condition is that the information transmitted must be accepted for electronic lodgement.
- (2) For the purposes of this Schedule, information is accepted for electronic lodgement if it is accepted under a procedure selected by the Board for the purposes of this Schedule.
- (3) The selected procedure may in particular consist of or include the use of specially designed software.

**PART IV U.K.**

HARD COPIES OF INFORMATION TRANSMITTED

*Provisions about making of hard copies*

- 8 (1) A hard copy is made in accordance with this Part of this Schedule if it is made under arrangements designed to ensure that the information contained in the hard copy is the information in fact transmitted.
- (2) A hard copy is authenticated in accordance with this Part of this Schedule if—

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- (a) where the transmission is made in response to a requirement imposed by a notice under Part II of this Act [<sup>F3</sup> or Schedule 18 to the Finance Act 1998] to deliver a return, the hard copy is endorsed with a declaration by the relevant person that the hard copy is to the best of his knowledge correct and complete; and
  - (b) in any other case, if the hard copy is signed by the relevant person.
- (3) In sub-paragraph (2) above “the relevant person” means—
- (a) where the transmission is made as mentioned in sub-paragraph (2)(a) above, the person who, but for paragraph 1(4)(a) of this Schedule, would have been required to make the declaration there mentioned;
  - (b) in any other case, the person subject to the requirement to deliver or make the return or, in the case of a document other than a return, deliver the document.

#### Textual Amendments

- F3** Words in Sch. 3A para. 8(2)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 43\(3\)](#); [S.I. 1998/3173](#), art. 2

#### *Meaning of “hard copy”*

- 9 In this Part of this Schedule “hard copy”, in relation to information held electronically, means a printed out version of that information.

### **PART V** **U.K.**

#### STATUS OF INFORMATION

#### *Exercise of powers*

- 10 (1) Sub-paragraphs (2) to (5) below apply where information transmitted in response to a requirement to deliver or make a return is accepted for electronic lodgement.
- (2) An officer of the Board shall have all the powers that he would have had if the information accepted had been contained in a return delivered by post.
- (3) The Board shall have all the powers that they would have had if the information accepted had been contained in a return delivered by post.
- (4) Where the information is transmitted in response to a notice given under any provision of Part II of this Act, any power which, if the information had been contained in a return delivered by post, a person would have had under this Act to amend the return—
- (a) by delivering a document, or
  - (b) by notifying amendments,
- to an officer of the Board, shall have effect as if the power enabled that person to deliver a statement of amended information to the officer.
- (5) Any right that a person would have had, if the information transmitted had been contained in a return delivered by post, to claim that tax charged under an assessment was excessive by reason of some mistake or error in the return shall have effect as

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far as the claimant is concerned as if the information transmitted had been contained in a return delivered by post.

- (6) Where information transmitted in response to a requirement to deliver a document other than a return is accepted for electronic lodgement, an officer of the Board shall have all the powers that he would have had if the information had been contained in a document delivered by post.
- (7) This paragraph is subject to paragraph 11 of this Schedule.

### *Proceedings*

- 11 (1) Sub-paragraphs (2) to (4) below apply where—
  - (a) a person is required by a notice to which this Schedule applies, or subject to any other requirement to which this Schedule applies, to deliver or make a return; and
  - (b) that requirement is fulfilled by virtue of paragraph 1(2) of this Schedule.
- (2) A hard copy shown to have been made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission in question shall be treated for the purposes of any proceedings as if it were a return delivered or made in response to the requirement.
- (3) Sub-paragraph (4) below applies if no hard copy is shown to have been made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission in question.
- (4) A hard copy certified by an officer of the Board to be a true copy of the information transmitted shall be treated for the purposes of any proceedings in relation to which the certificate is given as if it—
  - (a) were a return delivered or made in response to the requirement in question, and
  - (b) contained any declaration or signature which would have appeared on a hard copy made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission.
- (5) Where—
  - (a) a person is required by a notice to which this Schedule applies to deliver any document other than a return, and
  - (b) that requirement is fulfilled by virtue of paragraph 3(2) of this Schedule,
 sub-paragraphs (2) to (4) above shall apply as if any reference to a return delivered in response to the requirement were a reference to a document delivered in response to the requirement.
- (6) In this paragraph—
  - “hard copy” has the same meaning as in Part IV of this Schedule; and
  - “proceedings” includes proceedings before the General or Special Commissioners or any tribunal having jurisdiction by virtue of any provision of the Taxes Acts.]

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