



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

[^{F1}Partnerships]

^{F1}12AC Notice of enquiry

- (1) An officer of the Board may enquire into a partnership return if he gives notice of his intention to do so (“notice of enquiry”)—
 - (a) to the partner who made and delivered the return, or his successor,
 - (b) within the time allowed.
- (2) The time allowed is—
 - (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F2}after the day on which the return was delivered;]
 - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
 - (c) if the return is amended under section 12ABA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.
 - ^{F3}(d) if a dispute in relation to the return is referred to a tribunal under section 12ABZB(3) of this Act, up to and including the quarter day next following the first anniversary of the day on which HMRC received notification of the referral.]

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment)

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of the return under section 12ABA of this Act ^[F4] or in consequence of the referral of a dispute about the return under section 12ABZB(3) of this Act].

- (4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return ^[F5] and including anything included in the return by virtue of section 12ABZB(7)(b), subject to the following limitations].
- (5) If the notice of enquiry is given as a result of an amendment of the return under section 12ABA of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, ^{F6}...
 - ^[F7](b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment.]

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

^[F8](5A) If the notice of enquiry is given as a result of the referral of a dispute under section 12ABZB(3) of this Act—

- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above,
- (b) after a final closure notice has been issued in relation to an enquiry into the return, or
- (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the dispute relates or which are affected by it,

the enquiry into the return is limited to the matters to which the dispute relates or which are affected by it.]

- (6) The giving of notice of enquiry under subsection (1) above at any time shall be deemed to include the giving of notice of enquiry—
- (a) under section 9A(1) of this Act to each partner who at that time has made a return under section 8 or 8A of this Act or at any subsequent time makes such a return, or
 - (b) under paragraph 24 of Schedule 18 to the Finance Act 1998 to each partner who at that time has made a company tax return or at any subsequent time makes such a return.

(7) In this section “the filing date” means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.]

Textual Amendments

- F1** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 5\(1\)](#)
- F2** Words in s. 12AC(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\), s. 96\(2\)](#) (with s. 96(5))
- F3** S. 12AC(2)(d) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(4\)\(a\)](#)
- F4** Words in s. 12AC(3) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(4\)\(b\)](#)

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- F5** Words in s. 12AC(4) substituted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(c\)](#)
- F6** Word in s. 12AC(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(a\)](#)
- F7** S. 12AC(5)(b)(c) substituted for s. 12AC(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(b\)](#)
- F8** S. 12AC(5A) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(d\)](#)

Modifications etc. (not altering text)

- C1** Pt. 2 applied (with modifications) (6.4.2024 immediately after the coming into force of [2023 c. 57](#), [Sch. para. 4\(1\)\(2\)](#)) by [1992 c. 7](#), [s. 11A](#) (as inserted by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), [regs. 1\(2\)](#), [10](#) (with [reg. 1\(4\)](#)))
- C2** Pt. 2 applied (with modifications) (6.4.2024 immediately after the coming into force of [2023 c. 57](#), [Sch. para. 4\(1\)\(2\)](#)) by [1992 c. 4](#), [s. 11A](#) (as inserted by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), [regs. 1\(2\)](#), [9](#) (with [reg. 1\(4\)](#)))

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 12AC(1) words inserted by 2017 c. 32 Sch. 14 para. 13(2)(a)
- s. 12AC(1)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(2)(b)
- s. 12AC(1)(b) omitted by 2017 c. 32 Sch. 14 para. 13(2)(d)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)