



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART IV

#### ASSESSMENT AND CLAIMS

##### **[<sup>F1</sup>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—

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- (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).
- (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]

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**Textual Amendments**

- F1** 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](#)

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

- C1** Pts. 4-6 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 16 para. 9\(3\)](#)

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**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. 49E(5A) inserted by 2021 c. 26 Sch. 27 para. 4
- s. 49EA inserted by 2021 c. 26 Sch. 27 para. 5
- s. 49FA inserted by 2021 c. 26 Sch. 27 para. 6
- 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)
- s. 69(1)(aa) inserted by 2021 c. 26 Sch. 27 para. 7(a)
- s. 103ZA(m)-(o) inserted by 2021 c. 26 Sch. 27 para. 8(b)
- s. 107A(3)(e) inserted by 2021 c. 26 Sch. 27 para. 9(3)(c)
- 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)