



Taxes Management Act 1970

1970 CHAPTER 9

PART IV

ASSESSMENT AND CLAIMS

Time limits

[^{F1}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”.]

Status: Point in time view as at 07/02/2019.

Changes to legislation: Taxes Management Act 1970, Section 34A is up to date with all changes known to be in force on or before 26 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)

Textual Amendments

F1 S. 34A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 168\(3\)](#)

Status:

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