



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

Income tax

[^{F1}9A Notice of enquiry

- (1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so (“notice of enquiry”)—
 - (a) to the person whose return it is (“the taxpayer”),
 - (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 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

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) of the return under section 9ZA of this Act.

[^{F3}(4) An enquiry extends to—

- (a) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,

Status: Point in time view as at 16/11/2017. This version of this provision has been superseded.

Changes to legislation: Taxes Management Act 1970, Section 9A is up to date with all changes known to be in force on or before 10 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)

- (b) consideration of whether to give the taxpayer a transfer pricing notice under [F⁴section 168(1) of TIOPA 2010] (provision not at arm’s length: medium-sized enterprise),
- [F⁵(c) consideration of whether to give the taxpayer a notice under [F⁶section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)],]
- but this is subject to the following limitation.]
- (5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA 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, F⁷ ...
- [F⁸(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.
- (6) In this section “the filing date” [F⁹means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F1** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 4(1)**
- F2** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 96(1)** (with s. 96(5))
- F3** S. 9A(4) substituted (with effect in accordance with s. 37 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 5 para. 1(2)**
- F4** Words in s. 9A(4)(b) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 107** (with Sch. 9 paras. 1-9, 22)
- F5** S. 9A(4)(c) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **s. 88(1)**
- F6** Words in s. 9A(4)(c) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 2** (with Sch. 9 paras. 1-9, 22)
- F7** Word in s. 9A(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. 2(a)**
- F8** S. 9A(5)(b)(c) substituted for s. 9A(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. 2(b)**
- F9** Words in s. 9A(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), **s. 91(3)**

Modifications etc. (not altering text)

- C1** S. 9A modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), **regs. 2(1)**, 3-8 (with reg. 2(2))
- C2** S. 9A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1)**, **31(2)** (with reg. 1(4)(6))
- C3** S. 9A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1)**, **26(2)**

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C4 S. 9A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **41(2)**

Status:

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