

Status: Point in time view as at 11/05/2001.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, SCHEDULE 19. (See end of Document for details)

SCHEDULES

SCHEDULE 19

Section 133.

SELF-ASSESSMENT: CLAIMS AND ENQUIRIES

Introductory

- 1 The ^{M1}Taxes Management Act 1970, as it has effect—
- (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment, and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions),
- shall be amended in accordance with the following provisions of this Schedule.

Marginal Citations

M1 1970 c. 9.

Matters subject to enquiry

- 2 In each of sections ^{F1}. . . [^{F2}11AB(1)], . . . (matters subject to enquiry), after paragraph (b) there shall be inserted “or
- (c) any claim or election included in the return (by amendment or otherwise)”.

Textual Amendments

- F1** Words in [Sch. 19 para. 2](#) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 2\(13\)](#)
- F2** Words in [Sch. 19 para. 2](#) repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(28), Note of the amending Act) by [1998 c. 36, s. 165](#), [Sch. 27 Pt. III\(28\)](#)

Power to call for documents

- 3 (1) In section 19A (power to call for documents for the purposes of certain enquiries), after subsection (2) there shall be inserted the following subsection—
- “(2A) The officer of the Board may also (whether or not he imposes a requirement under subsection (2) above), by a notice in writing, require the taxpayer, within such time (which shall not be less than 30 days) as may be specified in the notice—

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- (a) to produce to the officer such documents as are in the taxpayer’s possession or power and as the officer may reasonably require for the purpose of making a determination for the purposes of section 28A(7A)(d) or 28B(6A)(d) of this Act, and
 - (b) to furnish the officer with such accounts or particulars as he may reasonably require for that purpose.”
- (2) In subsections (3), (5), (7), (9)(a) and (10) of that section, for the words “subsection (2)”, in each place where they occur, there shall be substituted “subsection (2) or (2A) ”.
- (3) In subsection (4) of that section, for “subsection (2) or” there shall be substituted “subsection (2), (2A) or ”.
- (4) In section 97AA(1) (penalty for failure to comply with notice), for “section 19A(2) or (3)” there shall be substituted “ section 19A(2), (2A) or (3) ”.

Further amendments of section 28A

F34

Textual Amendments

F3 Sch. 19 para. 4 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, **Sch. 33 Pt. 2(13)**

Further amendments of section 28B

F45

Textual Amendments

F4 Sch. 19 para. 5 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, **Sch. 33 Pt. 2(13)**

Right of appeal against notice disallowing claim in return

F56

Textual Amendments

F5 Sch. 19 para. 6 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, **Sch. 33 Pt. 2(13)**

7 In section 50 (procedure on appeals), after subsection (7) there shall be inserted the following subsection—

“(7A) If, on appeal, it appears to the Commissioners that a claim or election specified in a notice under section 28A(4A) of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent

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that appears to them appropriate, but otherwise the decision in the notice shall stand good.”

Claims not included in returns

- 8 (1) In Schedule 1A (claims not included in returns), in paragraph 4 (giving effect to claims and amendments), in sub-paragraph (1) for “(1A) and (3)” there shall be substituted “ (1A), (3) and (4) ”.
- (2) In sub-paragraph (2) of that paragraph, for “sub-paragraph (3)” there shall be substituted “ sub-paragraphs (3) and (4) ”.
- (3) After sub-paragraph (3) there shall be inserted the following sub-paragraph—
- “(4) Nothing in this paragraph applies in relation to a claim or an amendment of a claim if the claim is not one for discharge or repayment of tax.”

F69

Textual Amendments

F6 Sch. 19 para. 9 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

Right of appeal against notice disallowing claim not in return

- 10 F7(1)
- (2) In sub-paragraph (2) of that paragraph, for “making of the amendment under paragraph 7(3) above” there shall be substituted “ date mentioned in sub-paragraph (1) above ”.
- (3) In sub-paragraph (3) of that paragraph, for “under this paragraph” there shall be substituted “ against an amendment under paragraph 7(3) above ”.
- (4) After sub-paragraph (4) of that paragraph there shall be inserted the following sub-paragraph—
- “(5) If, on appeal, it appears to the Commissioners that a claim specified in a notice under paragraph 7(3A) above should have been allowed or disallowed to an extent different from that specified in the notice, the claim shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.”

Textual Amendments

F7 Sch. 19 para. 10(1) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

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