

## SCHEDULES

### SCHEDULE 24

#### SELF-ASSESSMENT: ACCOUNTING PERIODS ETC.

##### PART I

##### AMENDMENTS OF THE TAXES MANAGEMENT ACT 1970

###### *Power to enquire into return for wrong period, etc.*

- 3 In section 11AA (return of profits to include self-assessment), after subsection (4) there shall be inserted the following subsections—

“(5) This section, except subsection (4) above, applies in relation to a return for a period—

- (a) which ends in or at the end of the period specified in the section 11 notice;
- (b) which in the return is treated as an accounting period; but
- (c) which is not, or may not be, an accounting period.

(6) In relation to such a return, “the filing date” means, in this section and section 11AB of this Act, the day which would be the day mentioned in section 11(4) of this Act if the period for which the return is made were an accounting period.”

- 4 (1) In section 11AB(1) (power to enquire into return of profits), after paragraph (c) (which is inserted by paragraph 2 of Schedule 19 to this Act), there shall be inserted “or

- (d) if it appears to the officer that a return delivered in response to a section 11 notice—
  - (i) is or may be a return for the wrong period, or
  - (ii) has become a return for the wrong period as a result of a direction under section 12(5A) of the principal Act,the period for which the return should have been made;”.

- (2) After subsection (3) of that section there shall be inserted the following subsections—

“(4) For the purposes of subsection (1)(d) above a return is a return for the wrong period in each of the cases set out below.

(5) The first case is where—

- (a) the return is made for a period which ends in or at the end of the period specified in the section 11 notice and which in the return is treated as an accounting period; but

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*Status: This is the original version (as it was originally enacted).*

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- (b) the period for which the return is made is not an accounting period of the company.
- (6) The second case is where—
  - (a) the return is made for a part of the period specified in the section 11 notice which in the return is treated as not falling within an accounting period of the company; but
  - (b) there is an accounting period ending in or at the end of the period specified in the section 11 notice.”
- 5 In section 19A(1) (cases where officer has power to call for documents), after paragraph (c) (which is inserted by paragraph 2 of Schedule 19 to this Act) there shall be inserted “or
  - (d) the period for which a return should have been made.”