



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER V

#### SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

#### *General*

#### **125 Determination of tax where no return delivered.**

(1) For subsection (1) of section 28C of the <sup>M1</sup>Taxes Management Act 1970 (determination of tax where no return delivered) there shall be substituted the following subsections—

“(1) This section applies where—

- (a) a notice has been given to any person under section 8 or 8A of this Act (the relevant section), and
- (b) the required return is not delivered on or before the filing date.

(1A) An officer of the Board may make a determination of the following amounts, to the best of his information and belief, namely—

- (a) the amounts in which the person who should have made the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) the amount which is payable by him by way of income tax for that year;

and subsection (1AA) of section 8 or, as the case may be, section 8A of this Act applies for the purposes of this subsection as it applies for the purposes of subsection (1) of that section.”

(2) In subsection (3) of that section the words “or 11AA” shall cease to have effect.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Section 125. (See end of Document for details)

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<sup>F1</sup>(3) .....

(4) After subsection (5) of section 59B of that Act (payment of income tax and capital gains tax) there shall be inserted the following subsection—

“(5A) Where a determination under section 28C of this Act which has effect as a person’s self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.”

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**Textual Amendments**

**F1** S. 125(3) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 5\(3\)](#)

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**Marginal Citations**

**M1** 1970 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 125.