



Finance Act 2007

2007 CHAPTER 11

PART 6

INVESTIGATION, ADMINISTRATION ETC

Filing dates

88 Personal tax returns

- (1) Section 8 of TMA 1970 (personal tax return) is amended as follows.
- (2) In subsection (1)(a), omit “, on or before the day mentioned in subsection (1A) below”.
- (3) Omit subsection (1A).
- (4) After subsection (1C) insert—
 - “(1D) A return under this section for a year of assessment (Year 1) must be delivered—
 - (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
 - (b) in the case of an electronic return, on or before 31st January in Year 2.
 - (1E) But subsection (1D) is subject to the following two exceptions.
 - (1F) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—
 - (a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
 - (b) on or before 31st January (for an electronic return).
 - (1G) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.
 - (1H) The Commissioners—

Status: This is the original version (as it was originally enacted).

- (a) shall prescribe what constitutes an electronic return, and
- (b) may make different provision for different cases or circumstances.”

89 Trustee’s tax return

- (1) Section 8A of TMA 1970 (trustee’s tax return) is amended as follows.
- (2) In subsection (1)(a), omit “, on or before the day mentioned in subsection (1A) below”.
- (3) Omit subsection (1A).
- (4) After subsection (1AA) insert—
 - “(1B) A return under this section for a year of assessment (Year 1) must be delivered—
 - (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
 - (b) in the case of an electronic return, on or before 31st January in Year 2.
 - (1C) But subsection (1B) is subject to the following two exceptions.
 - (1D) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—
 - (a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
 - (b) on or before 31st January (for an electronic return).
 - (1E) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.
 - (1F) The Commissioners—
 - (a) shall prescribe what constitutes an electronic return, and
 - (b) may make different provision for different cases or circumstances.”

90 Partnership tax returns

- (1) In section 12AA of TMA 1970, for subsection (4) (partnership return: filing date) substitute—
 - “(4) In the case of a partnership which includes one or more individuals, a notice under subsection (2) or (3) above may specify different days depending on whether a return in respect of a year of assessment (Year 1) is electronic or non-electronic.
 - (4A) The day specified for a non-electronic return must not be earlier than 31st October of Year 2.
 - (4B) The day specified for an electronic return must not be earlier than 31st January of Year 2.
 - (4C) But subsections (4A) and (4B) are subject to the following two exceptions.
 - (4D) Exception 1 is that if the notice is given after 31st July in Year 2 (but on or before 31st October)—

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

- (a) the day specified for a non-electronic return must be after the end of the period of three months beginning with the date of the notice, and
 - (b) the day specified for an electronic return must not be earlier than 31st January.
- (4E) Exception 2 is that if the notice is given after 31st October in Year 2, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.”
- (2) For subsection (5) of that section (partnership return where a company is a partner: filing date) substitute—
 - “(5) In the case of a partnership which includes one or more companies, a notice may specify different dates depending on whether a notice in respect of a relevant period is electronic or non-electronic.
 - (5A) The day specified for a non-electronic return must not be earlier than the end of the period of nine months beginning at the end of the relevant period.
 - (5B) The day specified for an electronic return must not be earlier than the first anniversary of the end of the relevant period.
 - (5C) But where the notice is given more than nine months after the end of the relevant period, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.
 - (5D) For the purposes of this section “relevant period” means the period in respect of which the return is required.
 - (5E) The Commissioners—
 - (a) shall prescribe what constitutes an electronic return for the purposes of this section, and
 - (b) may make different provision for different cases or circumstances.”

91 Consequential amendments

- (1) In section 9(2) of TMA 1970 (returns to include self-assessment)—
 - (a) in paragraph (a), for “30th September” substitute “31st October”, and
 - (b) in paragraph (b), for “31st July” substitute “31st August”.
- (2) In section 9ZA of TMA 1970 (amendment of personal or trustee return), for subsection (3) substitute—
 - “(3) In this section “the filing date”, in respect of a return for a year of assessment (Year 1), means—
 - (a) 31st January of Year 2, or
 - (b) if the notice under section 8 or 8A is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice.”
- (3) In section 9A(6) of TMA 1970 (notice of enquiry: “the filing date”), for the words from “means” to the end substitute “means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.”

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

- (4) In section 12ABA of TMA 1970 (amendment of partnership return by taxpayer), for subsection (4) substitute—

“(4) In this section “the filing date” means—

- (a) in the case of a partnership which includes one or more individuals, in respect of a return for a year of assessment (Year 1)—
 - (i) 31st January of Year 2, or
 - (ii) if the notice under section 12AA is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice, and
- (b) in the case of a partnership which includes one or more companies, the end of the period specified in section 12AA(5B) or (5C).”

- (5) In section 28C of TMA 1970 (determination of tax where no return delivered), for subsection (6) substitute—

“(6) In this section “the filing date” in respect of a return for a year of assessment (Year 1) means either—

- (a) 31st January of Year 2, or
- (b) if the notice under section 8 or 8A was given after 31st October of Year 2, the last day of the period of three months beginning with the day on which the notice is given.”

- (6) In section 33A of TMA 1970 (error in partnership return)—

- (a) in subsection (1), insert at the end “for a year of assessment (Year 1), or for a relevant period which ends in Year 1”,
- (b) in subsection (2), for “five years after the filing date” substitute “31st January of Year 6”,
- (c) in subsection (9), omit the definition of “filing date”, and
- (d) in that subsection, after the definition of “relevant partner” insert—

““relevant period” means a period in respect of which a return is required.”

- (7) In section 93(10) of TMA 1970 (penalty for failure to make individual or trustee return), for the definition of “filing date” substitute—

““the filing date” in respect of a return for a year of assessment (Year 1) means—

- (a) 31st January of Year 2, or
- (b) if the notice under section 8 or 8A was given after 31st October of Year 2, the last day of the period of three months beginning with the day on which the notice is given.”

- (8) In section 93A of TMA 1970 (failure to make partnership return), after subsection (7) insert—

“(7A) For the purposes of this section the filing date for a year of assessment (Year 1) in the case of a partnership which includes one or more individuals is—

- (a) 31st January of Year 2, or
- (b) if the notice under section 12AA was given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice.

- (7B) For the purposes of this section the filing date for a year of assessment (Year 1) in the case of a partnership which includes one or more companies is—
- (a) the first anniversary of the period for which the return is required, or
 - (b) where the notice is given more than nine months after the end of the period for which the return is required, the last day of the period of three months beginning with the date of the notice.”
- (9) In subsection (8) of section 93A, omit the definition of “the filing date”.
- (10) In paragraph 4 of Schedule 15 to FA 2006 (accountancy change: spreading of adjustment)—
- (a) in sub-paragraph (1), after “a tax year” insert “(Year 1)”, and
 - (b) in sub-paragraph (2), for “normal self-assessment filing date for the tax year.” substitute “31st January of Year 2.”

92 Commencement

- (1) Sections 88 to 91 have effect—
- (a) in relation to a return under section 8 or 8A of TMA 1970, or a return under section 12AA of that Act for a partnership which includes one or more individuals, in respect of a return for a year of assessment beginning on or after 6th April 2007, and
 - (b) in relation to a return under section 12AA of that Act for a partnership which includes one or more companies, in respect of a return for a relevant period beginning on or after 6th April 2007.
- (2) In subsection (1)(b) “relevant period” means a period in respect of which a return is required.