



# 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—

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**Changes to legislation:** Finance Act 2007, Section 88 is up to date with all changes known to be in force on or before 18 June 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) View outstanding changes

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

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)