



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Status: This is the original version (as it was originally enacted).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