



Finance Act 2016

2016 CHAPTER 24

PART 11

ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

Assessment and returns

169 HMRC power to withdraw notice to file a tax return

- (1) Section 8B of TMA 1970 (withdrawal of notice under section 8 or 8A) is amended as follows.
- (2) In subsection (2) for the words from “the person” to the end substitute “ HMRC may withdraw the notice (whether at the request of the person or otherwise) ”.
- (3) In subsection (3) for “no request may be made” substitute “ the notice may not be withdrawn ”.
- (4) In subsection (4) omit “, on receiving a request,”.
- (5) In subsection (6)(b) for “agree with the person” substitute “ determine ”.
- (6) In paragraph 17A of Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc), in sub-paragraph (1)(b) for the words from the beginning to “withdraw” substitute “ HMRC decide to give P a notice under section 8B withdrawing ”.
- (7) The amendments made by this section have effect in relation to any notice under section 8 or 8A of TMA 1970 given in relation to the 2014-15 tax year or any subsequent year (and it is immaterial whether the notice was given before or after the passing of this Act).

Changes to legislation:

Finance Act 2016, Section 169 is up to date with all changes known to be in force on or before 27 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.

[View outstanding changes](#)

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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)