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*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### MISCELLANEOUS RELOCATIONS

#### PART 15

#### RELOCATION OF SECTION 118 OF FA 1998

##### *Taxes Management Act 1970 (c. 9)*

85 TMA 1970 is amended as follows.

86 In Part 4, after section 43D (which is inserted by Schedule 8) insert—

**“43E Making of income tax claims by electronic communications etc**

- (1) The Commissioners for Her Majesty's Revenue and Customs may, by publishing them in a manner the Commissioners consider appropriate, give any claims directions that the Commissioners consider appropriate.
- (2) In subsection (1) “claims directions” means general directions for the purposes of income tax relating to—
  - (a) the circumstances in which, and
  - (b) the conditions subject to which,claims by individuals under the Tax Acts may be made by the use of an electronic communications service or otherwise without producing a claim in writing.
- (3) Directions under subsection (1)—
  - (a) may not relate to the making of a claim by an individual in the individual's capacity as a trustee, partner or personal representative, but
  - (b) subject to that, may relate to claims made by an individual through another person acting on the individual's behalf.
- (4) Directions under subsection (1) may not relate to—
  - (a) the making of a claim to which Schedule 1B to this Act applies, or
  - (b) the making of a claim under any provision of the Capital Allowances Act 2001.
- (5) Directions under subsection (1)—
  - (a) cannot modify any requirement imposed by or under any enactment as to the period within which any claim is to be made or as to the contents of any claim, but

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- (b) may include provision as to how any requirement as to the contents of a claim is to be met when the claim is not produced in writing.
- (6) Directions under subsection (1) may make different provision in relation to the making of claims of different descriptions.
- (7) A direction under subsection (1) may revoke or vary any previous direction given under that subsection.
- (8) In subsection (2) “electronic communications service” has the same meaning as in the Communications Act 2003 (see section 32 of that Act).
- (9) In subsections (1) to (6), references to the making of a claim include references to any of the following—
  - (a) the making of an election,
  - (b) the giving of a notification or notice,
  - (c) the amendment of any return, claim, election, notification or notice, and
  - (d) the withdrawal of any claim, election, notification or notice, and in those subsections “claim” is to be read accordingly.
- (10) For the purposes of subsection (9)(c)—
  - (a) “return” includes any statement or declaration under the Income Tax Acts, and
  - (b) the definition of “return” given by section 118(1) of this Act does not apply.

#### **43F Effect of directions under section 43E**

- (1) If directions under section 43E(1) are in force in relation to the making of claims of any description to the Commissioners for Her Majesty's Revenue and Customs, claims of that description may be made to the Commissioners in accordance with the directions.
- (2) If directions under section 43E(1) are in force in relation to the making of claims of any description to an officer of Revenue and Customs, claims of that description may be made to an officer in accordance with the directions.
- (3) Subsections (1) and (2) apply despite any enactment or subordinate legislation which requires claims of the description concerned to be made in writing or by notice.
- (4) If directions under section 43E(1) are in force in relation to the making of claims of any description, claims of that description that are made without producing the claim in writing must be made in accordance with the directions.
- (5) In subsection (3) “subordinate legislation” has the same meaning as in the Interpretation Act 1978.
- (6) Section 43E(9) read with section 43E(10) (interpretation of references to making a claim, and meaning of “claim”) applies for the purposes of subsections (1) to (4) (as well as for those of section 43E(1) to (6)).”

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*Finance Act 1998 (c. 36)*

- 87 FA 1998 is amended as follows.  
88 Omit section 118 (claims for income tax purposes).

*Income Tax (Trading and Other Income) Act 2005 (c. 5)*

- 89 ITTOIA 2005 is amended as follows.  
90 (1) Amend section 878 (other definitions) as follows.  
(2) In subsection (3) (claims and elections) for “section 118 of FA 1998” substitute “section 43E(1) of TMA 1970 ”.  
(3) In subsection (4) for “(in” substitute “ more generally (but in ”.

*Income Tax Act 2007 (c. 3)*

- 91 ITA 2007 is amended as follows.  
92 In section 989 (interpretation of Income Tax Acts) in the definition of “notice” for “section 118 of FA 1998” substitute “ section 43E(1) of TMA 1970 ”.  
93 (1) Amend section 1020 (claims and elections) as follows.  
(2) In subsection (1) for “section 118 of FA 1998” substitute “ section 43E(1) of TMA 1970 ”.  
(3) In subsection (2) for “(in” substitute “ more generally (but in ”.

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