



Taxes Management Act 1970

1970 CHAPTER 9

An Act to consolidate certain of the enactments relating to income tax, capital gains tax and corporation tax, including certain enactments relating also to other taxes. [12th March 1970]

Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1\)](#) but not against each Act

Modifications etc. (not altering text)

- C1** Act applied (19.4.1991) for the year of assessment 1988-1989 by [The Lloyd's Underwriters \(Tax\) \(1988-89\) Regulations 1991 \(S.I. 1991/851\)](#), [regs. 1, 3\(1\)](#)
- C2** Act extended (with modifications) (28.3.1992) for year of assessment 1989-1990 by [The Lloyd's Underwriters \(Tax\) \(1989-90\) Regulations 1992 \(S.I. 1992/511\)](#), [regs. 1, 3](#), Sch. 1
- C3** Power to modify Act conferred (6.3.1992) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [ss. 209\(3\), 289](#) (having effect in relation to tax for the year 1992-93 and subsequent years of assessment, and tax for other chargeable periods beginning on or after 6.4.1992 see [s. 289](#)) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- C4** Act applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by [The Lloyd's Underwriters \(Tax\) \(1990-91\) Regulations 1993 \(S.I. 1993/415\)](#), [regs. 1\(1\), 3\(1\)](#).
- C5** Act applied (with modifications) (with effect for the year of assessment 1991-92 in accordance with [reg. 1\(1\)](#) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), [reg. 3\(1\)](#) (with [regs. 3\(2\), 4-7](#))
- C6** Act applied (9.3.1995 with effect in accordance with [reg. 1](#) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 1995 \(S.I. 1995/351\)](#), [reg. 4](#) (with [regs. 5-8](#)) (subject to [S.I. 1995/352](#))
- C7** Act applied (with modifications) (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), [regs. 4-12, 14, 15](#) (subject to [S.I. 1995/351](#))
- C8** Act applied by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [s. 374A\(4\)](#) (as inserted (with effect in accordance with [s. 103\(7\)](#) and with application in accordance with [s. 112\(5\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 112\(1\)\(5\)](#))
- C9** Act applied (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), [Sch. 22 para. 12\(5\)](#) (with [Sch. 22 para. 12\(6\)](#))

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- C10 Act restricted by Finance Act 1994 (c. 9), s. 12A (as inserted (1.6.1997) by Finance Act 1997 (c. 16), Sch. 6 para. 1(1); S.I. 1997/1305, art. 2)
- C11 Act applied (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), s. 35(9); s. 35 repealed (19.7.2011) by Finance Act 2011 (c. 11), Sch. 26 para. 1(1)
- C12 Act power to apply or extend conferred (16.7.1998) by Teaching and Higher Education Act 1998 (c. 30), s. 22(5)(g)
- C13 Act applied (with modifications) (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), Sch. 18 para. 62(5) (with Sch. 18 paras. 59(2), 61, 62(6)); S.I. 1998/3173, art. 2
- C14 Act restricted by Income and Corporation Taxes Act 1988 (c. 1), s. 754B(10) (as inserted (with effect in accordance with Sch. 17 para. 37 of the amending Act) by Finance Act 1998 (c. 36), Sch. 17 para. 11)
- C15 Act extended by Income and Corporation Taxes Act 1988 (c. 1), s. 754(1A) (as inserted (with effect in accordance with Sch. 17 para. 37 of the amending Act) by Finance Act 1998 (c. 36), Sch. 17 para. 9(3))
- C16 Act construed as one with Finance Act 1998 (c. 36), Sch. 18 by s. 117(2)(4)(5) of that Act; S.I. 1998/3173, art. 2
- C17 Act: power to modify conferred (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 15(1)(2)(b); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C18 Act: power to modify conferred (24.3.1999 for specified purposes) by The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), art. 14(1)(2)(b); S.R. 1999/149, art. 2(c), Sch. 2 (with arts. 3-6)
- C19 Act applied (6.4.1999) by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), regs. 1, 35(3)
- C20 Act: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by Finance Act 1999 (c. 16), Sch. 17 para. 16
- C21 Act: power to apply conferred by Finance Act 1986 (c. 41), s. 98(1) (as extended (27.7.1999) by Finance Act 1999 (c. 16), s. 121)
- C22 Act modified (retrospective and with application in accordance with s. 111(1)(2)(7)-(9) of the amending Act) by Finance Act 2002 (c. 23), Sch. 34 para. 7
- C23 Act modified (retrospective and with application in accordance with s. 113(1)(2)(6)-(8) of the amending Act) by Finance Act 2002 (c. 23), Sch. 35 para. 8
- C24 Act applied in part (N.I.) (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836), Sch. I para. 3(2); S.R. 2002/356, art. 2(2), Sch. 1 Pt. 2
- C25 Act applied in part (E.W.S.) (8.12.2002) by Employment Act 2002 (c. 22), Sch. 1 para. 3(2) (with Sch. 1 para. 3(2)); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- C26 Act applied (6.4.2006) by The Registered Pension Schemes (Relief at Source) Regulations 2005 (S.I. 2005/3448), reg. 14(2)
- C27 Act modified (with effect in accordance with ss. 156(3), 1034(1)(3) of the amending Act) by Income Tax Act 2007 (c. 3), s. 206 (with Sch. 2)
- C28 Act modified (with effect in accordance with ss. 156(3), 1034(1)(3) of the amending Act) by Income Tax Act 2007 (c. 3), s. 236(1) (with Sch. 2)
- C29 Act modified (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 711(2) (with Sch. 2)
- C30 Act modified (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 964(3) (with Sch. 2)
- C31 Act modified (21.2.2009) by The Banking Act 2009 (Parts 2 and 3 Consequential Amendments) Order 2009 (S.I. 2009/317), arts. 1, 3, Sch.
- C32 Act modified (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 332(4) (with Sch. 2)
- C33 Act applied in part (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 671 (with Sch. 2)

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- C34** Act applied (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1111\(2\)](#) (with Sch. 2)
- C35** Act applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\), reg. 1, Sch. 6 Pt. 1](#) (with reg. 27(a))
- C36** Act modified (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 19 para. 52\(4\)](#)
- C37** Act modified by [Income Tax Act 2007 \(c. 3\), s. 257GA](#) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 6 para. 1](#))
- C38** Act modified by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 371UB\(4\)](#) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 20 para. 1](#))
- C39** Act modified by [Income Tax Act 2007 \(c. 3\), s. 257EE](#) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 6 para. 1](#))
- C40** Act modified by [Income Tax Act 2007 \(c. 3\), s. 257PC\(6\)](#) (as inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 11 para. 1](#))
- C41** Act applied in part (with modifications) by [The Stamp Duty Reserve Tax Regulations 1986 \(S.I. 1986/1711\), reg. 20, Sch.](#) (as amended (14.8.2014) by [S.I. 2014/1932, reg. 2\(12\)\(13\)](#))
- C42** Act applied (with modifications) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 188D\(5\)](#) (as inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 7 para. 30](#))
- C43** Act modified by [Corporation Tax Act 2010 \(c. 4\), s. 269DL\(4\)](#) (as inserted (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), Sch. 3 para. 1](#))
- C44** Act applied in part by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 10 para. 72\(8\)](#) (as inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 2](#) (with Sch. 5 para. 28))
- C45** Act: power to amend conferred (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 87\(5\)\(a\)\(6\)](#)
- C46** Act modified (12.2.2019) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 24\(3\)](#)
- C47** Act modified in part (1.7.2020) by [The International Tax Enforcement \(Disclosable Arrangements\) Regulations 2020 \(S.I. 2020/25\), reg. 19\(1\)](#) (with regs. 1(2), 7, 19(2)-(5))
- C48** Act applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\), reg. 2, Sch. 3 paras. 2, 3](#) (with reg. 5) (as amended (4.1.2024) by [S.I. 2023/1399, regs. 1\(2\), 4](#))
- C49** Act modified (with effect in accordance with s. 51 of the amending Act) by [Finance Act 2022 \(c. 3\), s. 45\(4\)](#)

Commencement Information

- II** Act wholly in force at 6.4.1970, see s. 119(1)

PART I

ADMINISTRATION

Modifications etc. (not altering text)

- C50** Pt. 1 modified (10.7.2003) by [Finance Act 2003 \(c. 14\), Sch. 17 para. 1](#)

[^{F1}1] Responsibility for certain taxes

The Commissioners for Her Majesty's Revenue and Customs shall be responsible for the collection and management of—

- (a) income tax,
- (b) corporation tax, and

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(c) capital gains tax.]

Textual Amendments

- F1** S. 1 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 12](#); [S.I. 2005/1126, art. 2\(2\)\(h\)](#)

Modifications etc. (not altering text)

- C51** S. 1 applied (E.W.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/944\), regs. 1\(1\), 10\(1\)](#)
- C52** S. 1 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 7\(1\)](#)
- C53** S. 1 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 22\(1\)](#)

F² General Commissioners

Textual Amendments

- F2** S. 2 repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 8 para. 1\(2\), Sch. 23 Pt. 1](#); [S.I. 2008/2696, art. 6\(b\)\(c\)\(i\)](#) (with [art. 4](#)) (as amended (1.4.2009) by [S.I. 2009/56](#), arts. 1, 6, Sch. 2 para. 11(6))

F³2A General Commissioners: costs and expenses in legal proceedings.

Textual Amendments

- F3** S. 2A repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 23 Pt. 1](#); [S.I. 2008/2696, art. 6\(c\)\(i\)](#) (with [art. 4](#)) (as amended (1.4.2009) by [S.I. 2009/56](#), arts. 1, 6, Sch. 2 para. 11(6))

F⁴3 Clerk to General Commissioners.

Textual Amendments

- F4** S. 3 repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 8 para. 1\(2\), Sch. 23 Pt. 1](#); [S.I. 2008/2696, art. 6\(b\)\(c\)\(i\)](#) (with [art. 4](#)) (as amended (1.4.2009) by [S.I. 2009/56](#), arts. 1, 6, Sch. 2 para. 11(6))

F⁵3A General Commissioners and clerks: indemnity.

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Textual Amendments

F5 S. 3A repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 23 Pt. 1](#); [S.I. 2008/2696, art. 6\(c\)](#) (with [art. 4](#)) (as amended (1.4.2009) by [S.I. 2009/56](#), arts. 1, 6, [Sch. 2 para. 11\(6\)](#))

F64 Special Commissioners.

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Textual Amendments

F6 S. 4 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 6](#)

F74A Deputy Special Commissioners.

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Textual Amendments

F7 S. 4A omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 6](#)

F85 General and Special Commissioners.

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Textual Amendments

F8 S. 5 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 6](#)

6 Declarations on taking office.

- F9**(1)
- F10**(2)
- F11**(3)
- F11**(4)
- F12**(5)

Textual Amendments

F9 S. 6(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 6](#)

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- F10** S. 6(2) repealed (1.4.2009) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 23 Pt. 1**; S.I. 2008/2696, art. 6(c)
- F11** S. 6(3)(4) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 13, **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)
- F12** S. 6(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 6**

PART II

RETURNS OF INCOME AND GAINS

Modifications etc. (not altering text)

- C54** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by **National Insurance Contributions Act 2015 (c. 5), Sch. 1 para. 12**)
- C55** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by **National Insurance Contributions Act 2015 (c. 5), Sch. 1 para. 3**)

Income tax

[^{F13}7 Notice of liability to income tax and capital gains tax.

(1) Every person who—

- (a) is chargeable to income tax or capital gains tax for any year of assessment, and
 [^{F14}(b) falls within subsection (1A) or (1B),]
 shall, subject to subsection (3) below, within [^{F15}the notification period], give notice to an officer of the Board that he is so chargeable.

[^{F16}(1A) A person falls within this subsection if the person has not received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains.

(1B) A person falls within this subsection if the person—

- (a) has received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains, and
 (b) has received a notice under section 8B withdrawing the notice under section 8.

(1C) In subsection (1) “the notification period” means—

- (a) in the case of a person who falls within subsection (1A), the period of 6 months from the end of the year of assessment, or
 (b) in the case of a person who falls within subsection (1B)—
 (i) the period of 6 months from the end of the year of assessment, or
 (ii) the period of 30 days beginning with the day after the day on which the notice under section 8 was withdrawn,
 whichever ends later.]

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(2) In the case of [^{F17}persons who are] chargeable as mentioned in subsection (1) above as [^{F18}the relevant trustees] of a settlement, that subsection [^{F19}and subsections (1A) to (1C) have effect as if references to a notice under section 8 were references to a notice under section 8A.]

[^{F20}(2A) A person who—

- (a) falls within subsection (1A) or (1B), and
- (b) is notified of a simple assessment for the year of assessment,

is not required to give notice under subsection (1) for that year unless the person is chargeable to [^{F21}an amount of] income tax or capital gains tax for the year of assessment [^{F22}... that is not included in the assessment.]

(3) A person shall not be required to give notice under subsection (1) above in respect of a year of assessment if for that year [^{F23}—

- (a) the person's total income consists of income from sources falling within subsections (4) to (7) below,
- (b) the person has no chargeable gains, and
- (c) the person is not liable to [^{F24}an amount of tax under any provision listed in relation to the person in section 30 of ITA 2007 (additional tax)].]

(4) A source of income falls within this subsection in relation to a year of assessment if—

- (a) all payments of, or on account of, income from it during that year, and
- (b) all income from it for that year which does not consist of payments,

have or has been taken into account in the making of deductions or repayments of tax under [^{F25}PAYE regulations].

(5) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year has been or will be taken into account—

- (a) in determining that person's liability to tax, or
- (b) in the making of deductions or repayments of tax under [^{F25}PAYE regulations].

(6) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is—

- (a) income from which income tax has been deducted; [^{F26}or]
- (b) income from or on which income tax is treated as having been deducted or paid [^{F27}.]

[^{F28}(c)

and that person is not for that year liable to tax at a rate other than the basic rate [^{F29}, the dividend nil rate] [^{F30}, [^{F31}the Scottish basic rate,] [^{F32}a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,] [^{F33}the Welsh basic rate,] the [^{F34}dividend] ordinary rate] [^{F35}, the savings nil rate] [^{F36}or the starting rate for savings].

[^{F37}(6A) A source of income falls within this subsection in relation to any person and any year of assessment if for that year—

- (a) all income from the source is dividend income (see section 19 of ITA 2007), and
- (b) the person—
 - (i) is UK-resident,
 - (ii) is not liable to tax at the dividend ordinary rate,
 - (iii) is not liable to tax at the dividend upper rate,

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- (iv) is not liable to tax at the dividend additional rate, and
 - (v) is not charged to tax under section 832 of ITTOIA 2005 (relevant foreign income charged on remittance basis) on any dividend income.]
- (7) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is [^{F38}income on which] he could not become liable to tax under a self-assessment made under section 9 of this Act in respect of that year.

^{F39}(8)

[^{F40}(9) For the purposes of this Act the relevant trustees of a settlement are—

- (a) in relation to income [^{F41}(other than gains treated as arising under [^{F42}Chapter 9 of Part 4 of ITTOIA 2005])], the persons who are trustees when the income arises and any persons who subsequently become trustees; and
- [^{F43}(aa) in relation to gains treated as arising under [^{F44}Chapter 9 of Part 4 of ITTOIA 2005], the persons who are trustees in the year of assessment in which the gains arise and any persons who subsequently become trustees; and]
- (b) in relation to chargeable gains, the persons who are trustees in the year of assessment in which the chargeable gains accrue and any persons who subsequently become trustees.]]

Textual Amendments

- F13** S. 7 substituted (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1994 \(c. 9\)](#), s. 199(2)(3), [Sch. 19 para. 1\(1\)\(2\)](#); [S.I. 1998/3173](#), art. 2
- F14** S. 7(1)(b) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(a\)](#)
- F15** Words in s. 7(1) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(b\)](#)
- F16** S. 7(1A)-(1C) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(3\)](#)
- F17** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(a\)](#)
- F18** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(b\)](#)
- F19** Words in s. 7(2) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(4\)](#)
- F20** S. 7(2A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 2](#)
- F21** Words in s. 7(2A) inserted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), s. [98\(2\)\(a\)](#)
- F22** Words in s. 7(2A) omitted (with effect in accordance with s. 98(5) of the amending Act) by virtue of [Finance Act 2022 \(c. 3\)](#), s. [98\(2\)\(b\)](#)
- F23** Words in s. 7(3) substituted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 1 para. 2](#)
- F24** Words in s. 7(3)(c) substituted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), s. [98\(3\)](#)
- F25** Words in s. 7(4)(5) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 124](#) (with [Sch. 7](#))
- F26** Word in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. [5\(9\)\(a\)\(i\)](#)

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- F27** Comma in s. 7(6)(b) substituted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(ii\)](#)
- F28** S. 7(6)(c) omitted (with effect in accordance with s. 5(10) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iii\)](#)
- F29** Words in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iv\)](#)
- F30** Words in s. 7(6) inserted (with effect for the year 1999-00 and subsequent years of assessment) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 4 para. 1\(1\)\(2\)](#)
- F31** Words in s. 7(6) inserted (with effect in accordance with Sch. 38 para. 14(2) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 14\(1\)](#)
- F32** Words in s. 7(6) inserted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\), arts. 1\(2\), 2\(2\)](#)
- F33** Words in s. 7(6) inserted (24.7.2018) by [Wales Act 2014 \(c. 29\), ss. 9\(12\), 14, 29\(4\); S.I. 2018/892, art. 3 \(with arts. 5, 6, 8\)](#)
- F34** Word in s. 7(6) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(2\)\(b\)](#) (with Sch. 2)
- F35** Words in s. 7(6) inserted (with effect in accordance with s. 4(17) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 4\(15\)](#)
- F36** Words in s. 7(6) substituted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 1 para. 38](#)
- F37** S. 7(6A) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(b\)](#)
- F38** Words in s. 7(7) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(1\)](#)
- F39** S. 7(8) omitted (with effect in accordance with art. 3 of the amending S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(a\)\(i\); S.I. 2009/511, art. 2 \(with art. 4\)](#)
- F40** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(2\)](#)
- F41** Words in s. 7(9)(a) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 14 para. 5\(a\)](#)
- F42** Words in s. 7(9)(a) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with Sch. 2)
- F43** S. 7(9)(aa) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 14 para. 5\(b\)](#)
- F44** Words in s. 7(9)(aa) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with Sch. 2)

Modifications etc. (not altering text)

- C56** S. 7 modified (as respects the year 1995-96) by [Finance Act 1995 \(c. 4\), Sch. 21 para. 1](#)
- C57** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)
- C58** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\)](#) (with Sch. 9 paras. 1-9, 22)
- C59** S. 7 applied (with modifications) (22.7.2020) by [Finance Act 2020 \(c. 14\), Sch. 16 para. 12\(1\)-\(5\)](#) (as amended (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\), s. 98\(4\)](#))

F457A Disregard of certain NRCGT gains for purposes of section 7

.....

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Textual Amendments

F45 S. 7A omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), **Sch. 2 para. 25(2)**

[^{F46}8 Personal return.

[^{F47}(1) For the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, [^{F48}and the amount payable by him by way of income tax for that year,] he may be required by a notice given to him by an officer of the Board—

- (a) to make and deliver to the officer ^{F49}..., a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required.

^{F50}(1A)

[^{F51}(1AA) For the purposes of subsection (1) above—

- (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and
- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F52}...]

(1B) In the case of a person who carries on a trade, profession, or business in partnership with one or more other persons, a return under this section shall include each amount which, in any relevant statement, is stated to be equal to his share of any income, [^{F53}loss, tax, credit] or charge for the period in respect of which the statement is made.

(1C) In subsection (1B) above “relevant statement” means a statement which, as respects the partnership, falls to be made under section 12AB of this Act for a period which includes, or includes any part of, the year of assessment or its basis period.]

[A return under this section for a year of assessment (Year 1) must be delivered—

^{F54}(1D) (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—

- (a) shall prescribe what constitutes an electronic return, and

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- (b) may make different provision for different cases or circumstances.]
- (2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.
- (3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (4) Notices under this section may require different information, accounts and statements in relation to different descriptions of person.
- [Subsection (4B) applies if a notice under this section is given to a person within ^{F55}(4A) section 8ZA of this Act (certain persons employed etc by person not resident in United Kingdom who perform their duties for UK clients).
- (4B) The notice may require a return of the person's income to include particulars of any general earnings (see section 7(3) of ITEPA 2003) paid to the person.]
- [In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax ^{F56}(5) deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.]]

Textual Amendments

- F46** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F47** S. 8(1)-(1C) substituted for s. 8(1) (with effect in accordance with [s. 199\(2\)\(3\)](#) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(1\)](#); S.I. 1998/3173, [art. 2](#)
- F48** Words in s. 8(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F49** Words in s. 8(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(2\), Sch. 27 Pt. 5\(3\)](#)
- F50** S. 8(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(3\), Sch. 27 Pt. 5\(3\)](#)
- F51** S. 8(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F52** Words in s. 8(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(2\)](#)
- F53** Words in s. 8(1B) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(2\)](#)
- F54** S. 8(1D)-(1H) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(4\)](#)
- F55** S. 8(4A)(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 12](#) (with Sch. 9 paras. 1-9, 22)
- F56** S. 8(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(3\)](#)

Modifications etc. (not altering text)

- C60** S. 8 modified (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 3\(6\)\(b\), 289](#) (with ss. 60, 101(1), 171, 201(3))
- C61** S. 8 modified (1.4.2000) by [S.R. 2000/121, reg. 17\(1\)](#)
- C62** S. 8 extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(a\)](#)

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- C63** S. 8 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), [regs. 2\(1\)](#), 3-8 (with [reg. 2\(2\)](#))
- C64** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 137\(5\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))
- C65** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 140\(6\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))

[^{F57}8ZA Interpretation of section 8(4A)

- (1) For the purposes of section 8(4A) of this Act, a person (“F”) is within this section if each of conditions A to C is met.
- (2) Condition A is that F performs in the United Kingdom, for a continuous period of 30 days or more, duties of an office or employment.
- (3) Condition B is that the office or employment is under or with a person who—
 - (a) is not resident in the United Kingdom, but
 - (b) is resident outside the United Kingdom.
- (4) Condition C is that the duties are performed for the benefit of a person who—
 - (a) is resident in the United Kingdom, or
 - (b) carries on a trade, profession or vocation in the United Kingdom.]

Textual Amendments

F57 S. 8ZA inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 13](#) (with [Sch. 9 paras. 1-9, 22](#))

[^{F46}8A Trustee’s return.

^{F58}(1) For the purpose of establishing the amounts in which ^{F59}the relevant trustees] of a settlement, and the settlors and beneficiaries, are chargeable to income tax and capital gains tax for a year of assessment, ^{F60}and the amount payable by him by way of income tax for that year,] an officer of the Board may by a notice given to ^{F61}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer ^{F62}... , a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required;

and a notice may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer thinks fit.

^{F63}(1A)]

[For the purposes of subsection (1) above—

^{F64}(1AA) (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and

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- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F65}...]

[A return under this section for a year of assessment (Year 1) must be delivered—

- ^{F66}(1B) (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.]

(2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.

(3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.

(4) Notices under this section may require different information, accounts and statements in relation to different descriptions of settlement.

[The following references, namely—

- ^{F67}(5) (a) references in section 9 or 28C of this Act to a person to whom a notice has been given under this section being chargeable to tax; and
(b) references in section 29 of this Act to such a person being assessed to tax, shall be construed as references to the relevant trustees of the settlement being so chargeable or, as the case may be, being so assessed.]]

Textual Amendments

- F46** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F58** S. 8A(1)(1A) substituted for s. 8A(1) (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(2\)](#); [S.I. 1998/3173](#), art. 2
- F59** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(a\)](#)
- F60** Words in s. 8A(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F61** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(b\)](#)
- F62** Words in s. 8A(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(2\), Sch. 27 Pt. 5\(3\)](#)

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- F63** S. 8A(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(3\), Sch. 27 Pt. 5\(3\)](#)
- F64** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F65** Words in s. 8A(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(3\)](#)
- F66** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(4\)](#)
- F67** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(4\)](#)

Modifications etc. (not altering text)

- C66** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C67** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)

[^{F68}8B] Withdrawal by HMRC of notice under section 8 or 8A

- (1) This section applies to a person who is given a notice under section 8 or 8A.
- (2) Before the end of the withdrawal period, [^{F69}HMRC may withdraw the notice (whether at the request of the person or otherwise)].
- (3) But [^{F70}the notice may not be withdrawn] if—
 - (a) the person has made a return under section 8 or 8A in pursuance of the notice under that section, or
 - (b) the person has been served with notice of a determination under section 28C by virtue of the notice under section 8 or 8A having been given to the person.
- (4) If ^{F71}... HMRC decide to withdraw the notice under section 8 or 8A they must do so by giving the person a notice under this section.
- (5) A notice under this section must specify the date on which the notice under section 8 or 8A is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) the period of 2 years beginning with the end of the year of assessment to which the notice under section 8 or 8A relates, or
 - (b) in exceptional circumstances, such extended period as HMRC may [^{F72}determine].
- (7) Withdrawal of a notice given to a person under section 8 or 8A in relation to a year of assessment does not prevent HMRC from giving the person a further notice under that section in relation to that year.
- (8) See paragraph 17A of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

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Textual Amendments

- F68** S. 8B inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 3](#)
- F69** Words in s. 8B(2) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(2\)](#)
- F70** Words in s. 8B(3) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(3\)](#)
- F71** Words in s. 8B(4) omitted (with effect in accordance with s. 169(7) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 169\(4\)](#)
- F72** Word in s. 8B(6)(b) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(5\)](#)

[^{F73}8C Returns so far as relating to capital gains tax

- (1) This section applies if—
- the amount of chargeable gains accruing to a person in a tax year does not exceed the annual exempt amount for the year applicable to the person under section 1K of the 1992 Act,
 - the total amount or value of the consideration for all chargeable disposals of assets made by the person in the year does not exceed four times that annual exempt amount,
 - the person is not a remittance-basis individual for the year, and
 - a notice under section 8 or 8A is given to the person requiring information for the purpose of establishing the amount in which the person is chargeable to capital gains tax for the year.
- (2) If the person makes a statement confirming the matters set out in subsection (1)(a) to (c), the statement constitutes sufficient compliance with that requirement.
- (3) For the purposes of this section every disposal is a “chargeable disposal” other than—
- a disposal on which any gain accruing is not a chargeable gain, and
 - a disposal to which section 58 of the 1992 Act applies (spouses and civil partners).
- (4) For the purposes of this section an individual is “a remittance-basis individual” for a tax year if—
- section 809B of ITA 2007 applies to the individual for the year, or
 - paragraph 2 of Schedule 1 to the 1992 Act applies in relation to any gains that are treated as accruing to the individual in the year as a result of paragraph 1 of that Schedule.]

Textual Amendments

- F73** S. 8C inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 22](#)

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[^{F74}9 Returns to include self-assessment.

[^{F75}(1) Subject to [^{F76}subsections (1A) and (2)] below, every return under section 8 or 8A of this Act shall include a self-assessment, that is to say—

- (a) an assessment of the amounts in which, on the basis of the information contained in the return and taking into account any relief or allowance a claim for which is included in the return, the person making the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) an assessment of the amount payable by him by way of income tax, that is to say, the difference between the amount in which he is assessed to income tax under paragraph (a) above and the aggregate amount of any income tax deducted at source ^{F77} ...

[^{F78}but nothing in this subsection shall enable a self-assessment to show as repayable any income tax treated as deducted or paid by virtue of section ^{F79} ... 246D(1) ^{F79} ... [^{F80}of the principal Act[^{F81}, section 626 of ITEPA 2003 or section 399(2) ^{F82} ... or 530(1) of ITTOIA 2005]]].

[^{F83}(1A) The tax to be assessed on a person by a self-assessment shall not include any tax [^{F84}which—

- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004, ^{F85} ...
- [^{F86}(aa) is chargeable, on the scheme manager of a qualifying recognised overseas pension scheme or a former such scheme, under Part 4 of the Finance Act 2004,]
- [^{F87}(ab) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pensions (Splitting of Schemes) Regulations 2006, or]
- (b) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.]]

(2) A person shall not be required to comply with subsection (1) above if he makes and delivers his return for a year of assessment—

- (a) on or before the [^{F88}31st October] next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the [^{F89}31st August] next following the year, within the period of two months beginning with the day on which the notice is given.

(3) Where, in making and delivering a return, a person does not comply with subsection (1) above, an officer of the Board shall if subsection (2) above applies, and may in any other case—

- (a) make the assessment on his behalf on the basis of the information contained in the return, and
- (b) send him a copy of the assessment so made;

^{F90}

[^{F91}(3A) An assessment under subsection (3) above is treated for the purposes of this Act as a self-assessment and as included in the return.]

^{F92}(4)

^{F92}(5)

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F92(6)]

Textual Amendments

- F74 S. 9 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 179](#); [S.I. 1998/3173](#), art. 2
- F75 S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(4\)](#)
- F76 Words in s. 9(1) substituted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 98\(2\)](#)
- F77 Words in s. 9(1)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(4\)\(a\)](#)
- F78 Words in s. 9(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 122\(1\)](#)
- F79 Words in s. 9(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 361\(b\)](#), [Sch. 3](#) (with [Sch. 2](#))
- F80 Words in s. 9(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 125\(2\)](#) (with [Sch. 7](#))
- F81 Words in s. 9(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 361\(c\)](#) (with [Sch. 2](#))
- F82 Words in s. 9(1) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(4\)\(b\)](#)
- F83 S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 98\(2\)](#)
- F84 Words in s. 9(1A) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [s. 284\(1\)](#), [Sch. 35 para. 1](#) (with [Sch. 36](#)) (as amended by [S.I. 2006/569](#), regs. 1(1), 5(3)(b))
- F85 Word in s. 9(1A)(a) repealed (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), 5(3)(a)
- F86 S. 9(1A)(aa) inserted (with effect in accordance with Sch. 4 para. 25 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 4 para. 19](#)
- F87 S. 9(1A)(ab) inserted (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), [5\(3\)\(b\)](#)
- F88 Words in s. 9(2)(a) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(1\)\(a\)](#)
- F89 Words in s. 9(2)(b) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(1\)\(b\)](#)
- F90 Words in s. 9(3) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 1\(1\)](#), [Sch. 33 Pt. 2\(13\)](#)
- F91 S. 9(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 1\(2\)](#)
- F92 S. 9(4)-(6) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(1\)](#), [Sch. 33 Pt. 2\(13\)](#)

Modifications etc. (not altering text)

- C68 S. 9 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), [regs. 2\(1\)](#), 3-8 (with [reg. 2\(2\)](#))
- C69 S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 140\(6\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))
- C70 S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 137\(5\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))
- C71 S. 9(1A) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, [8](#)

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- C72** S. 9(2)-(3A) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **31(2)** (with reg. 1(4)(6))
- C73** S. 9(2)-(3A) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **26(2)**
- C74** S. 9(2)-(3A) applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **41(2)**

[^{F93}9ZA Amendment of personal or trustee return by taxpayer

- (1) A person may amend his return under section 8 or 8A of this Act by notice to an officer of the Board.
- (2) An amendment may not be made more than twelve months after the filing date.
- ^{F94}(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.]

Textual Amendments

- F93** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(2\)](#)
- F94** S. 9ZA(3) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(2\)](#)

Modifications etc. (not altering text)

- C75** S. 9ZA applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)\(3\)](#)
- C76** S. 9ZA applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 19](#)

9ZB Correction of personal or trustee return by Revenue

- (1) An officer of the Board may amend a return under section 8 or 8A of this Act so as to correct^{F95}—
 - (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^{F96}, and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (2) A correction under this section is made by notice to the person whose return it is.
- (3) No such correction may be made more than nine months after—
 - (a) the day on which the return was delivered, or
 - (b) if the correction is required in consequence of an amendment of the return under section 9ZA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person whose return it is gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—

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- (a) to the officer of the Board by whom the notice of correction was given,
- (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.]

Textual Amendments

- F93** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(2\)](#)
- F95** Word in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(a\)\(13\)](#); S.I. 2009/405, art. 2
- F96** Words in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(b\)\(13\)](#); S.I. 2009/405, art. 2

Modifications etc. (not altering text)

- C77** S. 9ZB applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 19](#)

[^{F97}9A Notice of enquiry

- (1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so (“notice of enquiry”)—
 - (a) to the person whose return it is (“the taxpayer”),
 - (b) within the time allowed.
- (2) The time allowed is—
 - (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F98}after the day on which the return was delivered;]
 - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
 - (c) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.

[^{F99}(4) An enquiry extends to—

- (a) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,
- (b) consideration of whether to give the taxpayer a transfer pricing notice under [^{F100}section 168(1) of TIOPA 2010] (provision not at arm’s length: medium-sized enterprise),
- [^{F101}(c) consideration of whether to give the taxpayer a notice under [^{F102}section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)].]

but this is subject to the following limitation.]

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- (5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, ^{F103}...
 - [^{F104}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]
- the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.
- (6) In this section “the filing date” [^{F105}means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F97** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 4(1)**
- F98** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 96(1)** (with s. 96(5))
- F99** S. 9A(4) substituted (with effect in accordance with s. 37 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 5 para. 1(2)**
- F100** Words in s. 9A(4)(b) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 107** (with Sch. 9 paras. 1-9, 22)
- F101** S. 9A(4)(c) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **s. 88(1)**
- F102** Words in s. 9A(4)(c) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 2** (with Sch. 9 paras. 1-9, 22)
- F103** Word in s. 9A(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 2(a)**
- F104** S. 9A(5)(b)(c) substituted for s. 9A(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 2(b)**
- F105** Words in s. 9A(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), **s. 91(3)**

Modifications etc. (not altering text)

- C78** S. 9A modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), **regs. 2(1)**, 3-8 (with reg. 2(2))
- C79** S. 9A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1)**, **31(2)** (with reg. 1(4)(6))
- C80** S. 9A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1)**, **26(2)**
- C81** S. 9A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1)**, **41(2)**
- C82** S. 9A applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 20(7)**

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[^{F97}9B Amendment of return by taxpayer during enquiry

- (1) This section applies if a return is amended under section 9ZA of this Act (amendment of personal or trustee return by taxpayer)^[^{F106}], or in accordance with Chapter 2 of Part 4 of the Finance Act 2014 (amendment of return after follower notice),] at a time when an enquiry ^[^{F107}] into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects the amount stated in the self-assessment included in the return as the amount of tax payable, it does not take effect while the enquiry is in progress ^[^{F108}] in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in ^[^{F109}] a partial or final closure notice] that he has taken the amendment into account and that—
 - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
 - (ii) his conclusion is that the amendment is incorrect,the amendment shall not take effect;
 - (b) otherwise, the amendment takes effect when ^[^{F110}] a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) For the purposes of this section the period during which an enquiry is in progress ^[^{F111}] in relation to any matter] is the whole of the period—
 - (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which ^[^{F112}] a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

- F97** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F106** Words in s. 9B(1) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 33 para. 1](#)
- F107** Words in s. 9B(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(2\)](#)
- F108** Words in s. 9B(3) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(3\)\(a\)](#)
- F109** Words in s. 9B(3)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(3\)\(b\)](#)
- F110** Words in s. 9B(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(3\)\(c\)](#)
- F111** Words in s. 9B(4) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(4\)\(a\)](#)
- F112** Words in s. 9B(4) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 3\(4\)\(b\)](#)

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[^{F97}9C Amendment of self-assessment during enquiry to prevent loss of tax

- (1) This section applies where an enquiry [^{F113}into a return is in progress in relation to any matter] as a result of notice of enquiry by an officer of the Board under section 9A(1) of this Act.
- (2) If the officer forms the opinion—
 - (a) that the amount stated in the self-assessment contained in the return as the amount of tax payable is insufficient, and
 - (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,
 he may by notice to the taxpayer amend the assessment to make good the deficiency [^{F114}so far as it relates to the matter].
- (3) In the case of an enquiry which under section 9A(5) of this Act is limited to matters arising from an amendment of the return, subsection (2) above only applies so far as the deficiency is attributable to the amendment.
- (4) For the purposes of this section the period during which an enquiry is in progress [^{F115}in relation to any matter] is the whole of the period—
 - (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which [^{F116}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F97** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F113** Words in s. 9C(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 4\(2\)](#)
- F114** Words in s. 9C(2) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 4\(3\)](#)
- F115** Words in s. 9C(4) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 4\(4\)\(a\)](#)
- F116** Words in s. 9C(4) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 4\(4\)\(b\)](#)

[^{F117}^{F97}9DChoice between different Cases of Schedule D

.....]

Textual Amendments

- F97** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F117** S. 9D repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 362, [Sch. 3](#) (with Sch. 2)

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Corporation tax

^{F118}10 Notice of liability to corporation tax.

.....

Textual Amendments

F118 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F118}11 Return of profits.

.....

Textual Amendments

F118 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F119}11A Notice of liability to capital gains tax.

.....

Textual Amendments

F119 S. 11A repealed (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1995 \(c. 4\)](#), s. 115(3)(13), [Sch. 29 Pt. 8\(14\)](#) (previously repealed by [Finance Act 1994 \(c. 9\)](#), s. 199(2)(3), [Sch. 26 Pt. 5\(23\)](#)); S.I. 1998/3173, art. 2

^{F120}11AA Return of profits to include self-assessment.

.....

Textual Amendments

F120 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F120}11AB Power to enquire into return of profits.

.....

Textual Amendments

F120 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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F120 11A Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.

.....

Textual Amendments

F120 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F120 11A Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.

.....

Textual Amendments

F120 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F120 11A Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.

.....

Textual Amendments

F120 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F121 12 Information about chargeable gains.

.....

Textual Amendments

F121 S. 12 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 2](#)

F122

.....

Textual Amendments

F122 Ss. 12ZA-12ZN and cross-heading omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(3\)](#) (with [Sch. 2 para. 32\(2\)](#))

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F122 12ZA Interpretation of sections 12ZB to 12ZN

.....

F122 12ZB NRCGT return

.....

F122 12ZE Active NRCGT return

.....

F122 12ZF Single return in respect of two or more non-resident CGT disposals

.....

F122 12ZG NRCGT returns: grant and exercise of options

.....

F122 12ZH NRCGT return to include advance self-assessment

.....

F122 12ZJ The “amount notionally chargeable”

.....

F122 12ZK Cases where advance self-assessment not required

.....

F122 12ZL NRCGT returns and annual self-assessment: section 8

.....

F122 12ZM NRCGT returns and annual self-assessment: section 8A

.....

F122 12ZN Sections 12ZA to 12ZI: determination of residence status

.....

F122 12ZO Amendment of NRCGT return by the taxpayer

.....

F122 12ZP Correction of NRCGT return by HMRC

.....

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^{F122}~~12Z~~**Notice of enquiry**

.....

^{F122}~~12Z~~**Amendment of return by taxpayer during enquiry**

.....

^{F123}*Partnerships*

Textual Amendments

F123 S. 12AA and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 184](#); [S.I. 1998/3173](#), art. 2

12AA Partnership return.

^{F124}(1) Where a trade, profession or business is carried on by two or more persons in partnership, for the purpose of facilitating the establishment of the following amounts, namely—

- (a) the amount in which each partner chargeable to income tax for any year of assessment is so chargeable ^{F125}and the amount payable by way of income tax by each such partner], and
- (b) the amount in which each partner chargeable to corporation tax for any period is so chargeable,

an officer of the Board may act under subsection (2) or (3) below (or both).

^{F126}(1A) For the purposes of subsection (1) above—

- (a) the amount in which a partner is chargeable to income tax or corporation tax is a net amount, that is to say, an amount which takes into account any relief or allowance for which a claim is made; and
- (b) the amount payable by a partner by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F127}...]]

^{F128}(1B) [Where a partnership to which subsection (1) applies (“the reporting partnership”) includes a partner which is itself a partnership, references in subsections (1) and (1A) to a partner include an indirect partner in the reporting partnership.

(1C) For the purposes of this section, a person is an indirect partner in the reporting partnership if the person is a partner in—

- (a) a partnership which is a partner in the reporting partnership, or
- (b) any partnership which is an indirect partner in the reporting partnership by virtue of the preceding application of this subsection.]

(2) An officer of the Board may by a notice given to the partners require such person as is identified in accordance with rules given with the notice ^{F129}[or a successor of his]—

- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and

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- (b) to deliver with the return [^{F130}such accounts, statements and documents, relating to information contained in the return,] as may reasonably be so required.
- (3) An officer of the Board may by notice given to any partner require the partner [^{F131}or a successor of his]—
- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts and statements as may reasonably be so required;
- and a notice may be given to any one partner or separate notices may be given to each partner or to such partners as the officer thinks fit.
- [^{F132}(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)—
- (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.]
- [^{F133}(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—

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- (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.]
- (6) Every return under this section shall include—
- (a) a declaration of the name, residence and tax reference of each of the persons who have been partners—
 - (i) for the whole of the relevant period, or
 - (ii) for any part of that period,
 and, in the case of a person falling within sub-paragraph (ii) above, of the part concerned; and
 - (b) a declaration by the person making the return to the effect that it is to the best of his knowledge correct and complete.

[^{F134}But see section 12ABZA.]

- (7) Every return under this section shall also include, if the notice under subsection (2) or (3) above so requires—
- (a) with respect to any disposal of partnership property during a period to which ^{F135}... the return relates, the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, ^{F136}...
 - ^{F136}(b)
- (8) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (9) Notices under this section may require different information, accounts and statements in relation to different descriptions of partnership.
- (10) In this section “residence”, in relation to a company, means its registered office.

[In this Act a “partnership return” means a return in pursuance of a notice under ^{F137}(10A) subsection (2) or (3) above.]

[If—

^{F138}(10B) (a) a partner in a partnership is partner as trustee for a beneficiary who is absolutely entitled to the partner's share of the profits of the partnership, and

(b) the beneficiary is chargeable to tax on those profits,

references in this Act to the partner include references to the beneficiary.]

[In this Act “successor”, in relation to a person who is required to make and deliver, or ^{F139}(11) has made and delivered, [^{F140}a partnership return], but is no longer available, means—

- (a) where a partner is for the time being nominated for the purposes of this subsection by a majority of the relevant partners, that partner; and
- (b) where no partner is for the time being so nominated, such partner as—
 - (i) in the case of a notice under subsection (2) above, is identified in accordance with rules given with that notice; or
 - (ii) in the case of a notice under subsection (3) above, is nominated for the purposes of this subsection by an officer of the Board;

and “predecessor” and “successor”, in relation to a person so nominated or identified, shall be construed accordingly.

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- (12) For the purposes of subsection (11) above a nomination under paragraph (a) of that subsection, and a revocation of such a nomination, shall not have effect in relation to any time before notice of the nomination or revocation is given to an officer of the Board.
- (13) In this section “relevant partner” means a person who was a partner at any time during the period for which the return was made or is required, or the personal representatives of such a person.]]

Textual Amendments

- F124** S. 12AA(1)(1A) substituted for s. 12AA(1) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(6\)](#)
- F125** Words in s. 12AA(1)(a) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(6\)](#)
- F126** S. 12AA(1A) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(7\)](#)
- F127** Words in s. 12AA(1A)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(5\)](#)
- F128** S. 12AA(1B)(1C) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(2\)](#)
- F129** Words in s. 12AA(2) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(1\)](#)
- F130** Words in s. 12AA(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(4\)](#)
- F131** Words in s. 12AA(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(2\)](#)
- F132** S. 12AA(4)-(4E) substituted for s. 12AA(4) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(1\)](#)
- F133** S. 12AA(5)-(5E) substituted for s. 12AA(5) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(2\)](#)
- F134** Words in s. 12AA(6) inserted (with effect in accordance with Sch. 6 para. 8(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 8\(2\)](#)
- F135** Words in s. 12AA(7)(a) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(3\), Sch. 41 Pt. 5\(6\)](#)
- F136** S. 12AA(7)(b) and preceding word omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 3](#)
- F137** S. 12AA(10A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(2\)](#)
- F138** S. 12AA(10B) inserted (with effect in accordance with Sch. 6 para. 4(3) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 3\(2\)](#)
- F139** S. 12AA(11)-(13) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(4\)](#)
- F140** Words in s. 12AA(11) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(3\)](#)

Modifications etc. (not altering text)

- C83** S. 12AA extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(b\)](#)

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[^{F141}12AA] Withdrawal by HMRC of notice under section 12AA

- (1) This section applies to a partner who is required by a notice under section 12AA to deliver a return.
- (2) Before the end of the withdrawal period, the partner may request HMRC to withdraw the notice.
- (3) But no request may be made if the partner has delivered a return under section 12AA in pursuance of the notice.
- (4) If, on receiving a request, HMRC decide to withdraw the notice under section 12AA they must do so by giving the partner a notice under this section.
- (5) A notice under this section must specify the date on which the notice under section 12AA is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) in the case of a partnership which includes one or more companies, the period of 2 years beginning with the end of the period in respect of which the return under section 12AA was required by the notice under that section,
 - (b) in the case of any other partnership, the period of 2 years beginning with the end of the year of assessment to which the notice under section 12AA relates, or
 - (c) in the case of any partnership, such extended period as HMRC may agree with the partner in exceptional circumstances.
- (7) Withdrawal of a notice under section 12AA in relation to the period in respect of which the return under that section was required or year of assessment (as the case may be) does not prevent HMRC from serving a further notice under section 12AA requiring a partner to deliver a return in relation to that period or year.
- (8) References in subsections (2) to (6) to the partner include references to a successor of the partner (see section 12AA(11)).
- (9) See paragraph 17B of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

Textual Amendments

F141 S. 12AAA inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 4](#)

[^{F142}12AB] Partnership return to include partnership statement.

- (1) Every [^{F144}partnership return] shall include a statement (a partnership statement) of the following amounts, namely—
 - (a) in the case of [^{F145}the period in respect of which the return is made and each period of account ending within that period]—
 - (i) the amount of income or loss from each source which, on the basis of the information contained in the return and taking into account any relief or allowance a section 42(7) claim for which is included in the

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- return, has accrued to or has been sustained by the partnership for [^{F146}the period in question],
- ^{F147}(ia) the amount of the consideration which, on that basis, has accrued to the partnership in respect of each disposal of partnership property during that period, [^{F148}and]
 - (ii) each amount of income tax which, on that basis, has been deducted or treated as deducted from any income of the partnership, or treated as paid on any such income, for that period, ^{F149} ...
 - ^{F149}(iii)
 - ^{F150}(iv)
- (b) in the case of each such period [^{F151}as is mentioned in paragraph (a) above] and each of the partners, the amount which, on that basis and (where applicable) taking into account any such relief or allowance, is equal to his share of that income, loss, [^{F152}consideration][^{F153}or tax].]

[Where at any time in a period mentioned in subsection (1)(a) the reporting partnership ^{F154}(1A) is a partner in another partnership which carries on a trade, profession or business—

- (a) income or loss that the reporting partnership accrues or sustains thereby is to be treated for the purposes of subsection (1)(a)(i) as from a source that is separate from any of its other sources of income or loss,
- (b) consideration in respect of the disposal of partnership property that the reporting partnership accrues thereby is to be treated for the purposes of subsection (1)(a)(ia) as from a source that is separate from any of its other sources of consideration,
- (c) income tax which has been deducted or treated as deducted from, or paid on, any income that the reporting partnership accrues thereby is to be treated for the purposes of subsection (1)(a)(ii) as being deducted or treated as deducted from, or paid on, a source of income that is separate from any of its other sources of income, and
- (d) amounts specified in the partnership statement under subsection (1)(a) must include—
 - (i) each amount which is stated to be equal to the reporting partnership's share of income, loss, consideration or tax in any partnership statement made under this section in relation to the other partnership for the period for which the return is made or a period which includes that period or any part of it, and
 - (ii) a statement as to which of the assumptions in subsection (1B) was applied in calculating that amount.

(1B) If at any time in a period mentioned in subsection (1)(a) the reporting partnership includes a partner which is itself a partnership (“the participating partnership”), the amounts referred to in subsection (1)(b) must be calculated and included in the partnership statement applying each of the following assumptions to the participating partnership—

- (a) that it is a UK resident individual;
- (b) that it is a non-UK resident individual;
- (c) that it is a UK resident company;
- (d) that it is a non-UK resident company.

(1C) But subsection (1D) applies if the partnership return includes—

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- (a) the name of every person who was an indirect partner in the reporting partnership at any time in a period mentioned in subsection (1)(a), and
- (b) at least some of the following information—
 - (i) whether a person named under paragraph (a) is an individual, company or partnership (or something else),
 - (ii) in the case of such a person who is an individual, whether the individual was or was not resident in the United Kingdom in the year of assessment for which the partnership return is made, and
 - (iii) in the case of such a person who is a company, whether the company was or was not resident in the United Kingdom for each accounting period of the company which includes all, or any part of, a period mentioned in subsection (1)(a).

(1D) In subsection (1B)—

- (a) ignore either or both of paragraph (a) and (b) if it is apparent from information provided under subsection (1C) that none of the indirect partners of the reporting partnership is a person of a description specified in that paragraph at any time in the year of assessment for which the return is made, and
- (b) ignore either or both of paragraph (c) and (d) if it is apparent from that information that none of the indirect partners is a company of a description specified in that paragraph at any time in any of its accounting periods which include all, or any part of, a period mentioned in subsection (1)(a).]

^{F155}(2)

^{F155}(3)

^{F155}(4)

(5) In this section—

^{F156}

^{F157}

[^{F158}“indirect partner”, in relation to the reporting partnership, is to be construed in accordance with section 12AA(1C);]

[^{F158}“reporting partnership” means the partnership to which the partnership statement referred to in subsection (1) relates;]

[^{F159}“section 42(7) claim” means a claim under any of the provisions mentioned in section 42(7) of this Act;]

^{F160}

Textual Amendments

F142 S. 12AB inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 185](#); [S.I. 1998/3173](#), art. 2

F143 S. 12AB(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(7\)](#)

F144 Words in s. 12AB(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 19](#)

F145 Words in s. 12AB(1)(a) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(a\)](#)

F146 Words in s. 12AB(1)(a)(i) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(b\)](#)

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- F147** S. 12AB(1)(ia) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(c\)](#)
- F148** Word in s. 12AB(1)(a) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(i\)](#)
- F149** S. 12AB(1)(a)(iii) and preceding word omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(ii\)](#)
- F150** S. 12AB(1)(a)(iv) and preceding word repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 245\(2\)\(b\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F151** Words in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F152** Word in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F153** Words in s. 12AB(1)(b) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(b\)](#)
- F154** S. 12AB(1A)-(1D) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(3\)](#)
- F155** S. 12AB(2)-(4) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F156** Words in s. 12AB(5) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F157** Words in s. 12AB(5) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\), Sch. 40 Pt. 3\(16\)](#)
- F158** Words in s. 12AB(5) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(4\)](#)
- F159** Words in s. 12AB(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(8\)](#)
- F160** Words in s. 12AB(5) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(c\)](#)

[^{F161}12AA] Partnership returns: overseas partners in investment partnerships etc

- (1) There is no requirement for a partnership return to include a declaration of the tax reference of a person (see section 12AA(6)(a)) if—
- (a) the person is not chargeable to income tax or corporation tax for the period, or for a period which includes any part of the period, in respect of which the partnership return is made,
 - (b) the partnership does not carry on a trade or profession or a UK property business at any time during the period in respect of which the partnership return is made,
 - (c) the whole of that period is a period in respect of which the partnership is required to set out information about the person in one or more relevant returns, and
 - (d) the partnership return includes a statement that the condition in paragraph (c) is met.
- (2) In subsection (1)(c) “relevant return” means a return under the International Tax Compliance Regulations 2015 (S.I. 2015/878).
- (3) If, in reliance on this section, the partnership return does not include a declaration of the tax reference of a person but the partnership does not comply with the requirement mentioned in subsection (1)(c), the partner required to make and deliver

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the partnership return, or that partner's successor, must give notice to HMRC specifying the tax reference.

- (4) The notice must be given within the period of 12 months beginning with the filing date for the partnership return.
- (5) The Commissioners for Her Majesty's Revenue and Customs may by regulations made by statutory instrument amend the definition of “relevant return” in subsection (2).
- (6) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) In this section “filing date” has the same meaning as in section 12ABA.]

Textual Amendments

F161 S. 12ABZA inserted (with effect in accordance with Sch. 6 para. 8(5) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 8\(3\)](#)

[^{F162} 12ABZA] **Enactments relating to LLP not carrying on business etc with view to profit**

- (1) This section applies where—
 - (a) a person delivers a purported partnership return (“the relevant return”) in respect of a period (“the relevant period”),
 - (b) the relevant return—
 - (i) is made on the basis that the activities of a limited liability partnership (“the LLP”) are treated, under section 863 of ITTOIA 2005 or section 1273 of CTA 2009, as carried on in partnership by its members (“the purported partnership”), and
 - (ii) relates to the purported partnership, but
 - (c) the LLP does not carry on a business with a view to profit in the relevant period (and, accordingly, its activities are not treated as mentioned in paragraph (b) (i)).
- (2) For the purposes of the relevant enactments, treat the relevant return as a partnership return (and, accordingly, anything done under a relevant enactment in connection with the relevant return has the same effect as it would have if done in connection with a partnership return in a corresponding partnership case).
- (3) “Relevant enactment” means—
 - (a) any of the following—
 - (i) sections 12AC and 28B (enquiries into partnership returns),
 - (ii) Part 4 of FA 2014 (follower notices and accelerated payment notices),
 and
 - (b) any enactment relating to, or applying for the purposes of, an enactment within paragraph (a).
- (4) In relation to the relevant return, the relevant enactments apply with the necessary modifications, including in particular the following—
 - (a) “partner” includes purported partner, and
 - (b) “partnership” includes the purported partnership.
- (5) In this section—

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“business” includes trade or profession;

“corresponding partnership case” means a corresponding case in which the limited liability partnership in question carries on a business with a view to profit in the relevant period;

“purported partner” means any person who was a member of the LLP in the relevant period;

“purported partnership return” means anything that—

- (a) purports to be a partnership return, and
- (b) is in a form, and is delivered in a way, that a partnership return could have been made and delivered in a corresponding partnership case.]

Textual Amendments

F162 S. 12ABZAA inserted (retrospective) by [Finance Act 2020 \(c. 14\), s. 104\(1\)\(2\)](#) (with s. 104(3))

[^{F163} **12ABZB** Partnership return conclusive as to partnership shares

- (1) A partnership return is conclusive for tax purposes as to—
 - (a) whether a person does or does not have a share in the profits or losses of the partnership for any period, and
 - (b) what the share of any person in those profits or losses is.
- (2) That applies even where the person would not otherwise be chargeable to tax on profits of the partnership.
- (3) If there is a dispute between the person mentioned in subsection (1)(a) or (b) and any one or more partners in the partnership about whether what is given in a partnership return is correct as to the matters mentioned in that subsection, a party to the dispute may refer it to the tribunal for determination.
- (4) That does not include a dispute to the extent that it is in substance about the amount (before sharing) of the partnership's profits or losses for a period.
- (5) A referral under subsection (3) must be made before the end of the period of 12 months beginning with the day after—
 - (a) the day on which the partnership return was delivered, or
 - (b) if the dispute relates to an amendment to the return made under section 12ABA (amendment of partnership return by taxpayer), the day on which the amendment was made.
- (6) Where a dispute is referred to the tribunal under subsection (3)—
 - (a) the party referring it must at the same time give notice of the referral to—
 - (i) HMRC, and
 - (ii) the reporting partner, and
 - (b) the reporting partner must give notice of the referral to—
 - (i) every other partner in the partnership, and
 - (ii) any other person appearing to the reporting partner to be a party to the dispute.

But notice need not be given under this subsection to anyone who referred the dispute.

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- (7) Where the tribunal determines that what is given in the partnership return as to the matters referred to in subsection (1)(a) or (b) is not correct—
- (a) the tribunal must determine what the return should have given, and
 - (b) HMRC must amend the return accordingly.
- (8) Where a partnership return is amended under subsection (7)(b), HMRC must by notice to any party to the proceedings or any partner in the partnership amend—
- (a) their return under section 8 or 8A of this Act, or
 - (b) their company tax return,
- if the amendments are necessary to give effect to the consequences of the amendment of the partnership return.
- (9) Where at any time after a referral is made under subsection (3) but before the tribunal determines the dispute the reporting partner gives notice to HMRC that all the partners in the partnership (whether or not party to the proceedings) have agreed in writing that the partnership return—
- (a) is correct without variation, or
 - (b) requires correcting in a particular manner,
- the like consequences shall ensue for all purposes as would have ensued if, at the time the agreement was made, the tribunal had determined the dispute in accordance with the terms of the agreement.
- (10) Subsection (9) does not apply if—
- (a) within the period of 30 days beginning with the date of the agreement, a party to the agreement gives notice to the other parties to the agreement that the party wishes to repudiate or resile from the agreement, or
 - (b) within the period of 30 days beginning with the date on which it receives notice of the agreement, HMRC gives notice to the reporting partner of its objection to the agreement.
- (11) A partnership return which has been the subject of a referral under subsection (3) may not be the subject of another referral under that subsection, unless that other referral—
- (a) relates to a dispute arising in consequence of an amendment of the partnership return under section 12ABA (amendment of partnership return by taxpayer), and
 - (b) is the first referral following the amendment.
- (12) In this section—
- “reporting partner” means the partner who made and delivered the partnership return or that partner's successor;
- references to a partner in a partnership are to a person who was a partner in it at any time during the period in respect of which the partnership return was made.]

Textual Amendments

F163 S. 12ABZB inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(2\)](#)

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[^{F164}12ABA] Amendment of partnership return by taxpayer

- (1) A partnership return [^{F165}(including anything included in the return by virtue of section 12ABZB(7)(b) (amendment of partnership return following referral to tribunal))] may be amended by the partner who made and delivered the return, or his successor, by notice to an officer of the Board.
- (2) An amendment may not be made more than twelve months after the filing date.
- (3) Where a partnership return is amended under this section, the officer shall by notice to each of the partners amend—
 - (a) the partner’s return under section 8 or 8A of this Act, or
 - (b) the partner’s company tax return,so as to give effect to the amendment of the partnership return.
- [^{F166}(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).]

Textual Amendments

F164 Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)

F165 Words in s. 12ABA(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(3\)](#)

F166 S. 12ABA(4) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(4\)](#)

Modifications etc. (not altering text)

C84 S. 12ABA applied (with modifications) (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)-\(4\)](#)

12ABB Correction of partnership return by Revenue

- (1) An officer of the Board may amend a partnership return so as to correct^{F167}—
 - (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^{F168}, and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (2) A correction under this section is made by notice to the partner who made and delivered the return, or his successor.
- (3) No such correction may be made more than nine months after—
 - (a) the day on which the return was delivered, or

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- (b) if the correction is required in consequence of an amendment of the return under section 12ABA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person to whom the notice of correction was given, or his successor, gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—
 - (a) to the officer of the Board by whom the notice of correction was given,
 - (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.
- (6) Where a partnership return is corrected under this section, the officer shall by notice to each of the partners amend—
 - (a) the partner’s return under section 8 or 8A of this Act, or
 - (b) the partner’s company tax return,
 so as to give effect to the correction of the partnership return.

Any such amendment shall cease to have effect if the correction is rejected.]

Textual Amendments

- F164** Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)
- F167** Word in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(a\)\(13\)](#); S.I. 2009/405, [art. 2](#)
- F168** Words in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(b\)\(13\)](#); S.I. 2009/405, [art. 2](#)

[^{F169}12A] Notice of enquiry

- (1) An officer of the Board may enquire into a partnership return if he gives notice of his intention to do so (“notice of enquiry”)—
 - (a) to the partner who made and delivered the return, or his successor,
 - (b) within the time allowed.
- (2) The time allowed is—
 - (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F170}after the day on which the return was delivered;]
 - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
 - (c) if the return is amended under section 12ABA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.
 - [^{F171}(d) if a dispute in relation to the return is referred to a tribunal under section 12ABZB(3) of this Act, up to and including the quarter day next following the first anniversary of the day on which HMRC received notification of the referral.]

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

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- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 12ABA of this Act ^{F172} or in consequence of the referral of a dispute about the return under section 12ABZB(3) of this Act].
- (4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return ^{F173} and including anything included in the return by virtue of section 12ABZB(7)(b), subject to the following limitations].
- (5) If the notice of enquiry is given as a result of an amendment of the return under section 12ABA of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, ^{F174}...
 - ^{F175}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]
- the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.
- ^{F176}(5A) If the notice of enquiry is given as a result of the referral of a dispute under section 12ABZB(3) of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above,
 - (b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the dispute relates or which are affected by it,
- the enquiry into the return is limited to the matters to which the dispute relates or which are affected by it.]
- (6) The giving of notice of enquiry under subsection (1) above at any time shall be deemed to include the giving of notice of enquiry—
- (a) under section 9A(1) of this Act to each partner who at that time has made a return under section 8 or 8A of this Act or at any subsequent time makes such a return, or
 - (b) under paragraph 24 of Schedule 18 to the Finance Act 1998 to each partner who at that time has made a company tax return or at any subsequent time makes such a return.
- (7) In this section “the filing date” means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.]

Textual Amendments

F169 Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)

F170 Words in s. 12AC(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 96\(2\)](#) (with [s. 96\(5\)](#))

F171 S. 12AC(2)(d) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(a\)](#)

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- F172** Words in s. 12AC(3) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(4\)\(b\)](#)
- F173** Words in s. 12AC(4) substituted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(4\)\(c\)](#)
- F174** Word in s. 12AC(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 7\(a\)](#)
- F175** S. 12AC(5)(b)(c) substituted for s. 12AC(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 7\(b\)](#)
- F176** S. 12AC(5A) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 10\(4\)\(d\)](#)

[^{F169}12A] Amendment of partnership return by taxpayer^{[^{F177}}, or referral of dispute,] during enquiry

- (1) This section applies if a partnership return is amended under section 12ABA of this Act (amendment of partnership return by taxpayer)^{[^{F178}}, or a dispute about the return is referred to the tribunal under section 12ABZB(3) of this Act,] at a time when an enquiry ^{[^{F179}} into the return is in progress in relation to any matter to which the amendment ^{[^{F180}} or dispute] relates or which is affected by the amendment ^{[^{F180}} or dispute]].
- (2) The amendment ^{[^{F181}} or dispute] does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects any amount stated in the partnership statement included in the return, it does not take effect while the enquiry is in progress ^{[^{F182}} in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in ^{[^{F183}} a partial or final closure notice] that he has taken the amendment into account and that—
 - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
 - (ii) his conclusion is that the amendment is incorrect,
 the amendment shall not take effect;
 - (b) otherwise, the amendment takes effect when ^{[^{F184}} a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) Where the effect of an amendment is deferred under subsection (3) above—
 - (a) no amendment to give effect to that amendment (“the deferred amendment”) shall be made under section 12ABA(3) of this Act (consequential amendment of partners’ returns) while the enquiry is in progress ^{[^{F185}} in relation to any matter to which the amendment relates or which is affected by the amendment];
 - (b) if the deferred amendment does not take effect but is taken into account as mentioned in subsection (3)(a)(i) above, section 28B(4) of this Act (amendment of partners’ returns consequential on amendment of partnership return by closure notice) applies accordingly; and
 - (c) if the deferred amendment takes effect under subsection (3)(b) above, any necessary amendment under section 12ABA(3) of this Act may then be made.

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- (5) For the purposes of this section the period during which an enquiry is in progress [^{F186}in relation to any matter] is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which [^{F187}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F169** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)
- F177** Words in s. 12AD heading inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(a\)](#)
- F178** Words in s. 12AD(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(b\)\(i\)](#)
- F179** Words in s. 12AD(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(2\)](#)
- F180** Words in s. 12AD(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(b\)\(ii\)](#)
- F181** Words in s. 12AD(2) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(c\)](#)
- F182** Words in s. 12AD(3) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(3\)\(a\)](#)
- F183** Words in s. 12AD(3)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(3\)\(b\)](#)
- F184** Words in s. 12AD(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(3\)\(c\)](#)
- F185** Words in s. 12AD(4)(a) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(4\)](#)
- F186** Words in s. 12AD(5) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(5\)\(a\)](#)
- F187** Words in s. 12AD(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 8\(5\)\(b\)](#)

[^{F188}12ADA] FM firms

- (1) An officer of Revenue and Customs may by notice require a partnership which has made an election under section 863H of ITTOIA 2005 (whether or not the election has been revoked) to provide the officer with such information as the officer may reasonably require for purposes connected with the operation of sections 863H to 863K of ITTOIA 2005.
- (2) The information must be provided within such reasonable time as the officer may specify in the notice.]

Textual Amendments

- F188** S. 12ADA inserted (with effect in accordance with Sch. 17 para. 21 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 17 para. 16\(2\)](#)

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^{F189} 12A Choice between different Cases of Schedule D

Textual Amendments

F189 S. 12AE repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 297, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F190}^{F191} *UK Economic Interest Groupings and] European Economic Interest Groupings*

Textual Amendments

F190 S. 12A and cross-heading inserted (1.7.1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, Sch. 11 paras. 2, 5

F191 Words in s. 12A cross-heading inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(2)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

12A ^{F192} UK Economic Interest Groupings and] European Economic Interest Groupings.

^{F193}(1) In this section “grouping” means—

- (a) a UK Economic Interest Grouping, or
- (b) a grouping registered in a member State and formed in pursuance of [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law (a “European Economic Interest Grouping”).]

(2) For the purposes of ^{F194}securing that members of a grouping are assessed to income tax and capital gains tax or (as the case may be) corporation tax], an inspector may act under subsection (3) or (4) below.

(3) In the case of a ^{F195}UK Economic Interest Grouping, or a European Economic Interest Grouping that] has an establishment registered in Great Britain or Northern Ireland, and inspector may by a notice given to the grouping require the grouping—

- (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
- (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice.

(4) In the case of any other grouping, an inspector may by a notice given to any member of the grouping resident in the United Kingdom, or if none is to any member of the grouping, require the member—

- (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
- (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice,

and a notice may be given to any one of the members concerned or separate notices may be given to each of them or to such of them as the inspector thinks fit.

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- (5) Every return under this section shall include a declaration by the grouping or member making the return to the effect that the return is to the best of the maker's knowledge correct and complete.
- (6) A notice under this section may require different information, accounts and statements for different periods, in relation to different descriptions of income or gains or in relation to different descriptions of member.
- (7) Notices under this section may require different information, accounts and statements in relation to different descriptions of grouping.
- (8) Subject to subsection (9) below, where a notice is given under subsection (3) above, everything required to be done shall be done by the grouping acting through its manager or, where there is more than one, any of them; but where the manager of a grouping (or each of them) is a person other than an individual, the grouping shall act through the individual, or any of the individuals, designated ^{F196}... as the representative of the manager (or any of them).
- (9) Where the contract for the formation of a grouping provides that the grouping shall be validly bound only by two or more managers acting jointly, any declaration required by subsection (5) above to be included in a return made by a grouping shall be given by the appropriate number of managers.

[The reference in subsection (8) to the individual or individuals designated as the ^{F197}(10) representative of the manager is a reference—

- (a) in the case of a UK Economic Interest Grouping, to the individual or individuals designated in accordance with regulation 5(1) of the European Economic Interest Grouping Regulations 1989, and
- (b) in the case of a European Economic Interest Grouping, to the individual or individuals designated in accordance with [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law.]]

Textual Amendments

- F192** Words in s. 12A heading inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(3)(a)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F193** S. 12A(1) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(3)(b)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F194** Words in s. 12A(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 2**; S.I. 1998/3173, art. 2
- F195** Words in s. 12A(3) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(3)(c)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F196** Words in s. 12A(8) omitted (31.12.2020) by virtue of [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(3)(d)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F197** S. 12A(10) inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(3)(e)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

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[^{F198}Records

Textual Amendments

F198 S. 12B and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 3**; S.I. 1998/3173, art. 2

12B Records to be kept for purposes of returns.

- (1) Any person who may be required by a notice under section 8, 8A ^{F199}... or 12AA of this Act ^{F200}... to make and deliver a return for a year of assessment or other period shall—
- (a) keep all such records as may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period; and
 - [^{F201}(b) preserve those records until the end of the relevant day, that is to say, the day mentioned in subsection (2) below or, where a return is required by a notice given on or before that day, whichever of that day and the following is the latest, namely—
 - (i) where enquiries into the return ^{F202}... are made by an officer of the Board, the day on which, by virtue of section [^{F203}28A(1B) or 28B(1B)] of this Act, those enquiries are ^{F204}... completed; and
 - (ii) where no enquiries into the return ^{F205}... are so made, the day on which such an officer no longer has power to make such enquiries.]
- (2) The day referred to in subsection (1) above is—
- (a) in the case of a person carrying on a trade, profession or business alone or in partnership or a company, the fifth anniversary of the 31st January next following the year of assessment or (as the case may be) the sixth anniversary of the end of the period;
 - (b) [^{F206}otherwise], the first anniversary of the 31st January next following the year of assessment ^{F207}...
- [^{F208}or (in either case) such earlier day as may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs (and different days may be specified for different cases).]
- [Any person who—
- ^{F209}(2A) (a) is required, by such a notice as is mentioned in subsection (1) above given at any time after the end of the day mentioned in subsection (2) above, to make and deliver a return for a year of assessment or other period; and
- (b) has in his possession at that time any records which may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period,
- shall preserve those records until the end of the relevant day, that is to say, the day which, if the notice had been given on or before the day mentioned in subsection (2) above, would have been the relevant day for the purposes of subsection (1) above.]
- (3) In the case of a person carrying on a trade, profession or business alone or in partnership—
- (a) the records required to be kept and preserved under subsection (1) [^{F210}or (2A)] above shall include records of the following, namely—

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- (i) all amounts received and expended in the course of the trade, profession or business and the matters in respect of which the receipts and expenditure take place, and
- (ii) in the case of a trade involving dealing in goods, all sales and purchases of goods made in the course of the trade; ^{F211} ...

^{F211}(b)

^{F212}(3A) [The Commissioners for Her Majesty's Revenue and Customs may by regulations—
(a) provide that the records required to be kept and preserved under this section include, or do not include, records specified in the regulations, and
(b) provide that those records include supporting documents so specified.]

^{F213}(4) The duty under subsection (1) or (2A) to preserve records may be discharged—
(a) by preserving them in any form and by any means, or
(b) by preserving the information contained in them in any form and by any means,
subject to subsection (4A) and any conditions or further exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.]

^{F214}(4A) [^{F215}Subsection (4)(b) does not apply in the case of the following kinds of records]—
(a) any statement in writing such as is mentioned in—
(i) subsection (1) of ^{F216}section 1100 of CTA 2010] (amount ^{F217}of distribution, formerly amount] of qualifying distribution and tax credit), or
^{F218}(ii) section 495(1) or 975(2) or (4) of ITA 2007 (statements about deduction of income tax),]

which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;

^{F219}(b) any record (however described) which is required by regulations under section 70(1)(c) of the Finance Act 2004 to be given to a sub-contractor (within the meaning of section 58 of that Act) on the making of a payment to which section 61 of that Act (deductions on account of tax) applies;]

(c) any such record as may be requisite for making a correct and complete claim in respect of, or otherwise requisite for making a correct and complete return so far as relating to, an amount of tax—

(i) which has been paid under the laws of a territory outside the United Kingdom, or

^{F220}(ii) which would have been payable under the law of a territory outside the United Kingdom (“territory F”) but for a development relief.]]

^{F221}(4B) [In subsection (4A)(c) “development relief” means a relief—
(a) given under the law of territory F with a view to promoting industrial, commercial, scientific, educational or other development in a territory outside the United Kingdom, and
(b) about which provision is made in arrangements that have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).]

(5) ^{F222}[^{F223}Subject to subsections (5A) and (5B)] below,] any person who fails to comply with subsection (1) ^{F224}[or (2A)] above in relation to a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.

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[Subsection (5) above does not apply where the records which the person fails to keep or
 F225(5A) preserve are records which might have been requisite only for the purposes of claims, elections or notices which are not included in the return.]

[Subsection (5) above also does not apply where—
 F226(5B) (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of subsection (4A) above; and
 (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.]

[Regulations under this section may—
 F227(5C) (a) make different provision for different cases, and
 (b) make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).]

(6) For the purposes of this section—
 (a) a person engaged in the letting of property shall be treated as carrying on a trade; and
 (b) “supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.]

Textual Amendments

- F199** Word in s. 12B(1) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 6, Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F200** Words in s. 12B(1) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 4](#)
- F201** S. 12B(1)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(1\)](#)
- F202** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(a\), Sch. 33 Pt. 2\(13\)](#) Note
- F203** Words in s. 12B(1)(b)(i) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 9](#)
- F204** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(c\), Sch. 33 Pt. 2\(13\)](#) Note
- F205** Words in s. 12B(1)(b)(ii) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(3\), Sch. 33 Pt. 2\(13\)](#) Note
- F206** Word in s. 12B(2)(b) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(2\)\(a\)](#); S.I. 2009/402, art. 2
- F207** Words in s. 12B(2) repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(2\), Sch. 29 Pt. 8\(14\)](#)
- F208** Words in s. 12B(2) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(2\)\(b\)](#); S.I. 2009/402, art. 2
- F209** S. 12B(2A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(3\)](#)
- F210** Words in s. 12B(3)(a) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(4\)\(a\)](#)
- F211** S. 12B(3)(b) and preceding word omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 2\(3\)](#); S.I. 2009/402, art. 2

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- F212** S. 12B(3A) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(4)**; S.I. 2009/402, art. 2
- F213** S. 12B(4) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(5)**; S.I. 2009/402, art. 2
- F214** S. 12B(4A) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(3)** (with s. 124(9))
- F215** Words in s. 12B(4A) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(6)**; S.I. 2009/402, art. 2
- F216** Words in s. 12B(4A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 154** (with Sch. 2)
- F217** Words in s. 12B(4A)(a)(i) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 1 para. 51(7)**
- F218** S. 12B(4A)(a)(ii) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 246** (with Sch. 2)
- F219** S. 12B(4A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), **Sch. 12 para. 1(2)**
- F220** S. 12B(4A)(c)(ii) substituted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 3(2)** (with Sch. 9 paras. 1-9, 22)
- F221** S. 12B(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 3(3)** (with Sch. 9 paras. 1-9, 22)
- F222** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(a)**
- F223** Words in s. 12B(5) substituted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(4)** (with s. 124(9))
- F224** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(b)**
- F225** S. 12B(5A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(7)**
- F226** S. 12B(5B) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(5)** (with s. 124(9))
- F227** S. 12B(5C) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(7)**; S.I. 2009/402, art. 2

Modifications etc. (not altering text)

- C85** S. 12B applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **32** (with reg. 1(4)(6))
- C86** S. 12B applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **27**
- C87** S. 12B applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **42**
- C88** S. 12B(5) excluded (with effect in accordance with s. 33(1) of the amending Act) by Finance Act 2004 (c. 12), **s. 33(3)(a)**

F²²⁸ Voluntary returns

Textual Amendments

- F228** S. 12D and cross-heading inserted (retrospective) by Finance Act 2019 (c. 1), **s. 87(1)(3)** (with s. 87(4))

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12D Returns made otherwise than pursuant to a notice

- (1) This section applies where—
- (a) a person delivers a purported return (“the relevant return”) under section 8, 8A or 12AA (“the relevant section”) for a year of assessment or other period (“the relevant period”),
 - (b) no notice under the relevant section has been given to the person in respect of the relevant period, and
 - (c) HMRC treats the relevant return as a return made and delivered in pursuance of such a notice.
- (2) For the purposes of the Taxes Acts—
- (a) treat a relevant notice as having been given to the person on the day the relevant return was delivered, and
 - (b) treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a return under the relevant section).
- (3) “Relevant notice” means—
- (a) in relation to section 8 or 8A, a notice under that section in respect of the relevant period;
 - (b) in relation to section 12AA, a notice under section 12AA(3) requiring the person to deliver a return in respect of the relevant period, on or before the day the relevant return was delivered (or, if later, the earliest day that could be specified under section 12AA).
- (4) In subsection (1)(a) “purported return” means anything that—
- (a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and
 - (b) purports to be a return under the relevant section.
- (5) Nothing in this section affects sections 34 to 36 or any other provisions of the Taxes Acts specifying a period for the making or delivering of any assessment (including self-assessment) to income tax or capital gains tax.]

Modifications etc. (not altering text)

C89 S. 12D power to amend conferred (retrospective) by [Finance Act 2019 \(c. 1\), s. 87\(3\)\(5\)\(b\)](#) (with [s. 87\(4\)](#))

PART III

OTHER RETURNS AND INFORMATION

^{F229}13 Persons in receipt of taxable income belonging to others.

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Textual Amendments

F229 S. 13 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(a\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F230}14 Return of lodgers and inmates.

.....

Textual Amendments

F230 S. 14 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(b\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F231}15 Return of employees' earnings etc.

.....

Textual Amendments

F231 S. 15 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(c\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F232}15A Non-resident's staff are UK client's employees for section 15 purposes

.....

Textual Amendments

F232 S. 15A omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(d\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F233}16 Fees, commissions, etc.

.....

Textual Amendments

F233 S. 16 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(e\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F234}16A Agency workers.

.....

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Textual Amendments

F234 S. 16A omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(f)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

F235 17 Interest paid or credited by banks, building societies, etc. without deduction of income tax.

.....

Textual Amendments

F235 S. 17 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(g)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

F236 18 Interest paid without deduction of income tax.

.....

Textual Amendments

F236 S. 18 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(h)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

F237 18A Other payments and licences etc.

.....

Textual Amendments

F237 S. 18A omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(i)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

[F238 18B Savings income: regulations about European and international aspects

- (1) The Treasury may make regulations for implementing and for dealing with matters arising out of or related to—
 - (a) any EU obligation created with a view to ensuring the effective taxation of savings income under the law of the United Kingdom and the laws of the other member States, and
 - (b) any arrangements made with a territory other than a member State with a view to ensuring the effective taxation of savings income under the law of the United Kingdom and the law of the other territory.
- (2) In this section “savings income” means—
 - (a) interest, apart from interest of a prescribed description, or
 - (b) other sums of a prescribed description.

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- (3) The power to make regulations under this section is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

F238 Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 103](#) (with [Sch. 9 paras. 1-9, 22](#))

18C Regulations under section 18B: provision about “paying agents”

- (1) Regulations under section 18B may, in particular, require paying agents—
 - (a) to obtain and verify prescribed descriptions of information about the identity and residence of relevant payees to whom they make savings income payments, and
 - (b) to provide to the Commissioners for Her Majesty's Revenue and Customs, or an officer of Revenue and Customs, prescribed descriptions of information about relevant payees to whom they make savings income payments and about the savings income payments which they make to them.
- (2) Regulations under section 18B may include provision for the inspection on behalf of the Commissioners of books, documents and other records of persons who are, or appear to an officer to be, paying agents.
- (3) In this section “paying agents” means persons of a prescribed description who make savings income payments to other persons.
- (4) In this section “relevant payees” means—
 - (a) persons of a prescribed description who are resident (within the meaning of regulations under section 18B) in a prescribed territory, and
 - (b) persons of any such other description as may be prescribed.
- (5) For the purposes of this section, a person makes savings income payments to another person if the person—
 - (a) makes payments of savings income to the other person, or
 - (b) secures the payment of savings income for the other person.
- (6) In this section “savings income” has the same meaning as in section 18B.
- (7) The descriptions of persons who may be prescribed under subsection (3) include, in particular, public officers and government departments.
- (8) The only territories which may be prescribed under subsection (4)(a) are—
 - (a) the other member States, and
 - (b) territories with which arrangements such as are mentioned in section 18B(1) (b) have been made.

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Textual Amendments

F238 Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 103](#) (with Sch. 9 paras. 1-9, 22)

18D Content of regulations under section 18B: supplementary provision

- (1) Regulations under section 18B may include provision for notices under such regulations to be combined with notices under [^{F239} paragraph 1 of Schedule 23 to the Finance Act 2011 (data-gathering powers)].
- (2) Regulations under section 18B may include provision about the time at or within which, and the manner in which, any requirement imposed by such regulations is to be complied with.
- (3) Regulations under section 18B may include provision for penalties for failure to comply with requirements imposed by such regulations, including provision applying any provision of this Act about the determination of penalties or any other matter relating to penalties.
- (4) Regulations under section 18B—
 - (a) may make different provision for different cases or descriptions of case, and
 - (b) may include incidental, supplemental, consequential and transitional provision and savings.

Textual Amendments

F238 Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 103](#) (with Sch. 9 paras. 1-9, 22)

F239 Words in s. 18D(1) substituted (retrospective to 1.4.2012) by [Finance Act 2012 \(c. 14\), s. 224\(6\)](#)

18E Interpretation of sections 18B to 18D: “prescribed” etc

- (1) In sections 18B to 18D “prescribed” means prescribed by regulations under section 18B.
- (2) The following provisions do not apply for the purposes of sections 18B to 18D—
 - (a) section 118 of this Act (interpretation), and
 - (b) section 18 of ITA 2007 (meaning of “savings income” in the Income Tax Acts).]

Textual Amendments

F238 Ss. 18B-18E inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 103](#) (with Sch. 9 paras. 1-9, 22)

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F240 19 Information for purposes of charge on profits of UK property businesses or under Schedule A.

.....

Textual Amendments

F240 S. 19 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(j)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b)(2))

Production of accounts, books and other information

F241 19A Power to call for documents for purposes of certain enquiries.

.....

Textual Amendments

F241 S. 19A omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 66** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 3)

F242 20 Power to call for documents of taxpayer and others.

.....

Textual Amendments

F242 S. 20 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 67** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 4)

F243 20A Power to call for papers of tax accountant.

.....

Textual Amendments

F243 S. 20A omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 45(a)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

F244 20B Restrictions on powers under section 20A.

.....

Textual Amendments

F244 S. 20B omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 45(b)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

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[^{F245}20BA Orders for the delivery of documents.

- (1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—
 - (a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and
 - (b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.
- (2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—
 - (a) ten working days after the day on which notice of the order is served on him, or
 - (b) such shorter or longer period as may be specified in the order.

For this purpose a “working day” means any day other than a Saturday, Sunday or public holiday.
- (3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—
 - (a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and
 - (b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).
- (4) Schedule 1AA to this Act contains provisions supplementing this section.]

Textual Amendments

F245 S. 20BA inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 149\(1\)](#)

Modifications etc. (not altering text)

- C90** S. 20BA applied (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\), ss. 36\(1\), 61](#); [S.I. 2002/1727](#), art. 2
- C91** Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **28(1)**
- C92** Ss. 20BA, 20BB applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **reg. 33(1)** (as substituted (6.4.2013) by [S.I. 2013/607](#), regs. 1(1), **9**)
- C93** S. 20BA applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **4**
- C94** Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **43(1)**

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[^{F246}20BB Falsification etc. of documents.

- (1) Subject to [^{F247}subsections (2) and (3)] below, a person shall be guilty of an offence if he intentionally falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of, a document which—
- (a) he has been required by ^{F248}... [^{F249}an order under section 20BA above], ^{F250}...
^{F251}(b)
to deliver, or to deliver or make available for inspection.
- (2) A person does not commit an offence under subsection (1) above if he acts—
- (a) with the written permission of [^{F252}the tribunal]^{F253}... or an officer of the Board, [^{F254}or]
(b) after the document has been delivered ^{F255}... , ^{F256}...
^{F257}(c)
- (3) A person does not commit an offence under subsection (1)(a) above if he acts after the end of the period of two years beginning with the date on which [^{F258}the order is made, unless before the end of that period an officer of Revenue and Customs has notified the person in writing that the order has not been complied with to the officer's satisfaction].
- ^{F259}(4)
- (5) A person guilty of an offence under subsection (1) above shall be liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum;
(b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.]

Textual Amendments

- F246** S. 20BB inserted by Finance Act 1989 s. 145(1)(2) *in relation to any falsification, concealment, destruction or disposal of a document occurring on or after 27 July 1989.*
- F247** Words in s. 20BB(1) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F248** Words in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F249** Words in s. 20BB(1)(a) inserted (28.7.2000) by Finance Act 2000 (c. 17), s. 149(3)(a)
- F250** Word in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(c)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F251** S. 20BB(1)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(d)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F252** Words in s. 20BB(2)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 11**
- F253** Words in s. 20BB(2)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F254** Word in s. 20BB(2)(a) inserted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F255** Words in s. 20BB(2)(b) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 69(3)** (with **Sch. 36 para. 38**); S.I. 2009/404, art. 2 (with art. 4)
- F256** Word in s. 20BB(2)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(c)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F257** S. 20BB(2)(c) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(d)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)

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- F258** Words in s. 20BB(3) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(4)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F259** S. 20BB(4) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(5)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

Modifications etc. (not altering text)

- C91** Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **28(1)**
- C92** Ss. 20BA, 20BB applied by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **reg. 33(1)** (as substituted (6.4.2013) by S.I. 2013/607, regs. 1(1), **9**)
- C94** Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **43(1)**
- C95** S. 20BB applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. **13(1)(2)**
- C96** S. 20BB applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **44(3)**
- C97** S. 20BB applied (1.8.2002 for specified purposes) by Tax Credits Act 2002 (c. 21), **ss. 36(1), 61**; S.I. 2002/1727, art. 2
- C98** Ss. 20B, 20BB applied (with modifications) (6.4.2003) by Tax Credits Act 2002 (c. 21), **s. 25(3)(4), 61**; S.I. 2002/1727, art. 2
- C99** S. 20BB applied (with modifications) by Social Security Administration Act 1992 (c. 5), **s. 110ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 7, 13**; S.I. 2004/1943, art. 4(a))
- C100** S. 20BB applied (with modifications) by Social Security Administration (Northern Ireland) Act 1992 (c. 8), **s. 104ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 8, 13**; S.I. 2004/1943, art. 4(b))
- C101** S. 20BB applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **4**

F260 20C Entry with warrant to obtain documents.

.....

Textual Amendments

- F260** Ss. 20C, 20CC repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

F260 20C Procedure where documents etc. are removed.

.....

Textual Amendments

- F260** Ss. 20C, 20CC repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

[F261 20D Interpretation of ss.20 to 20C.

(1) For the purposes of [F262 section 20BA] above, “the appropriate judicial authority” is—

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- (a) in England and Wales, a Circuit judge [^{F263}or a District Judge (Magistrates' Courts)];
- (b) in Scotland, a sheriff; and
- (c) in Northern Ireland, a county court judge.

^{F264}(2)

^{F265}(3)]

Textual Amendments

- F261** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.
- F262** Words in s. 20D(1) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 47(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F263** Words in s. 20D(1)(a) inserted (1.4.2005) by Courts Act 2003 (c. 39), s. 110(1), **Sch. 4 para. 2(a)**; S.I. 2005/910, art. 3(u)
- F264** S. 20D(2) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 47(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
- F265** S. 20D(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 70(3)** (with **Sch. 36 para. 38**); S.I. 2009/404, art. 2 (with art. 4)

Modifications etc. (not altering text)

- C102** S. 20D applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, 4

^{F266}**21 Stock jobbers' transactions.**

.....

Textual Amendments

- F266** S. 21 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(k)**, 65(1)(a) (with **Sch. 23 paras. 50, 65(1)(b)(2)**)

Surtax

^{F267}**22 Additional particulars for surtax.**

.....

Textual Amendments

- F267** S. 22 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 5**

^{F268}**23 Power to obtain copies of registers of securities.**

.....

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Textual Amendments

F268 S. 23 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(l\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F269}24 Power to obtain information as to income from securities.

.....

Textual Amendments

F269 S. 24 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(m\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

Chargeable gains

^{F270}25 Issuing houses, stockbrokers, auctioneers, etc.

.....

Textual Amendments

F270 S. 25 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(n\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F271}26 Nominee shareholders.

.....

Textual Amendments

F271 S. 26 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(o\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F272}27 Settled property.

.....

Textual Amendments

F272 S. 27 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(p\)](#), 65(1)(a) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

^{F273}28 Non-resident companies and trusts.

.....

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Textual Amendments

F273 S. 28 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, **Sch. para. 6**

[^{F274}PART 3A

REFERRAL OF QUESTIONS DURING ENQUIRY

Textual Amendments

F274 Pt. 3A inserted (with effect and application in accordance with s. 88(3), Sch. 29 para. 6(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 6(1)**

28ZA Referral of questions during enquiry

- (1) At any time when an enquiry is in progress under section 9A(1) or 12AC(1) of this Act [^{F275}in relation to any matter], any question arising in connection with the subject-matter of the enquiry may be referred to the [^{F276}tribunal for its] determination.
- (2) Notice of referral must be given—
 - (a) jointly by the taxpayer and an officer of the Board,
 - ^{F277}(b)
 - (c) to the [^{F278}tribunal].
- ^{F279}(3)
- (4) More than one notice of referral may be given under this section in relation to an enquiry.
- (5) For the purposes of this section the period during which an enquiry is in progress [^{F280}in relation to any matter] is the whole of the period—
 - (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which [^{F281}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].
- (6) In this section “the taxpayer” means—
 - (a) in relation to an enquiry under section 9A(1) of this Act, the person to whom the notice of enquiry was given;
 - (b) in relation to an enquiry under section 12AC(1) of this Act, the person to whom the notice of enquiry was given or his successor.

Textual Amendments

F275 Words in s. 28ZA(1) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(2)**

F276 Words in s. 28ZA(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(2)**

F277 S. 28ZA(2)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(3)(a)**

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- F278** Word in s. 28ZA(2)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(3)(b)**
- F279** S. 28ZA(3) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(4)**
- F280** Words in s. 28ZA(5) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(3)(a)**
- F281** Words in s. 28ZA(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(3)(b)**

28ZB Withdrawal of notice of referral

- (1) Either party may withdraw a notice of referral under section 28ZA of this Act ^{F282} ...
- ^{F283}(2)

Textual Amendments

- F282** Words in s. 28ZB(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 13(2)**
- F283** S. 28ZB(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 13(3)**

^{F284}28ZC Regulations with respect to referrals

.....

Textual Amendments

- F284** S. 28ZC omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 14**

28ZD Effect of referral on enquiry

- (1) While proceedings on a referral under section 28ZA of this Act are in progress in relation to an enquiry—
- ^{F285}(a) no partial closure notice relating to ^{F286}the question referred shall be given,
- (aa) no final closure notice shall be given in relation to the enquiry, and]
- (b) no application may be made for a direction to give ^{F286}a notice referred to in paragraph (a) or (aa)].
- (2) For the purposes of this section proceedings on a referral are in progress where—
- (a) notice of referral has been given,
- (b) the notice has not been withdrawn, and
- (c) the questions referred have not been finally determined.
- (3) For the purposes of subsection (2)(c) above a question referred is finally determined when—
- (a) it has been determined by the ^{F287}tribunal], and
- (b) there is no further possibility of that determination being varied or set aside (disregarding any power to give permission to appeal out of time).

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Textual Amendments

- F285** S. 28ZD(1)(a)(aa) substituted for s. 28ZD(1)(a) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 11\(a\)](#)
- F286** Words in s. 28ZD(1)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 11\(b\)](#)
- F287** Word in s. 28ZD(3)(a) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 15](#)

28ZE Effect of determination

- (1) The determination of a question referred to the [^{F288}tribunal] under section 28ZA of this Act is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) The determination shall be taken into account by an officer of the Board—
 - (a) in reaching his conclusions on the enquiry, and
 - (b) in formulating any amendments of the return required to give effect to those conclusions.
- (3) Any right of appeal under section 31(1)(a), (b) or (c) of this Act may not be exercised so as to reopen the question determined except to the extent (if any) that it could be reopened if it had been determined as a preliminary issue in that appeal.]

Textual Amendments

- F288** Word in s. 28ZE(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 16](#)

PART IV

ASSESSMENT AND CLAIMS

Modifications etc. (not altering text)

- C103** Pt. 4 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), [14\(4\)](#)
- C104** Pt. 4 applied (with modifications) (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [80\(5\)](#)
- C105** Pt. 4 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [204\(7\)](#)
- C106** Pt. 4 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), [34](#) (with reg. 1(4)(6))
- C107** Pt. 4 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), [62\(4\)](#) (with reg. 1(4)(6))
- C108** Pts. 4, 5, 6 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [57\(4\)](#)
- C109** Pts. 4, 5 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [29\(1\)](#)

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- C110** Pt. 4 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para. 3**)
- C111** Pt. 4 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para. 12**)
- C112** Pt. 4 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **79(4)**
- C113** Pts. 4, 5 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **44**
- C114** Pts. 4-6 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 9(3)**

^{F290}**28A**Completion of enquiry into personal or trustee return ^{F289}...

- ^{F291}(1) This section applies in relation to an enquiry under section 9A(1) ^{F292}... of this Act.
- (1A) Any matter to which the enquiry relates is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “partial closure notice”) that the officer has completed his enquiries into that matter.
- (1B) The enquiry is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “final closure notice”) —
- in a case where no partial closure notice has been given, that the officer has completed his enquiries, or
 - in a case where one or more partial closure notices have been given, that the officer has completed his remaining enquiries.]
- (2) A [^{F293}partial or final closure notice] must [^{F294}state the officer's conclusions and]—
- state that in the officer’s opinion no amendment of the return is required, or
 - make the amendments of the return required to give effect to his conclusions.
- (3) A [^{F295}partial or final closure notice] takes effect when it is issued.
- (4) The taxpayer may apply to the [^{F296}tribunal] for a direction requiring an officer of the Board to issue a [^{F297}partial or final closure notice] within a specified period.
- ^{F298}(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (6) The [^{F299}tribunal] shall give the direction applied for unless ^{F300}... satisfied that there are reasonable grounds for not issuing [^{F301}the partial or final closure notice] within a specified period.
- ^{F302}(7) In this section “the taxpayer” means the person to whom notice of enquiry was given.
- (8) In the Taxes Acts, references to a closure notice under this section are to a partial or final closure notice under this section.]]

Textual Amendments

- F289** Words in s. 28A heading omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 25(4)(b)**

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- F290** S. 28A substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 8(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 8(1)**
- F291** S. 28A(1)-(1B) substituted for s. 28A(1) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(2)**
- F292** Words in s. 28A(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 25(4)(a)**
- F293** Words in s. 28A(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(3)(a)**
- F294** Words in s. 28A(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(3)(b)**
- F295** Words in s. 28A(3) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(4)**
- F296** Word in s. 28A(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(2)**
- F297** Words in s. 28A(4) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(4)**
- F298** S. 28A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(3)**
- F299** Word in s. 28A(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(4)(a)**
- F300** Words in s. 28A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 17(4)(b)**
- F301** Words in s. 28A(6) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(5)**
- F302** S. 28A(7)(8) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 12(6)**

Modifications etc. (not altering text)

- C115** S. 28A applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 20(7)**

F303 28AA Amendment of return of profits made for wrong period.

.....

Textual Amendments

- F303** Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 9**, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F303 28AB Provisions supplementary to section 28AA.

.....

Textual Amendments

- F303** Ss. 28AA, 28AB repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 9**, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Status: Point in time view as at 24/02/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

^{F304}28B Completion of enquiry into partnership return

- ^{F305}(1) This section applies in relation to an enquiry under section 12AC of this Act.
- (1A) Any matter to which the enquiry relates is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “partial closure notice”) that the officer has completed his enquiries into that matter.
- (1B) The enquiry is completed when an officer of Revenue and Customs informs the taxpayer by notice (a “final closure notice”)—
- (a) in a case where no partial closure notice has been given, that the officer has completed his enquiries, or
 - (b) in a case where one or more partial closure notices have been given, that the officer has completed his remaining enquiries.]
- (2) A [^{F306}partial or final closure notice] must [^{F307}state the officer's conclusions and]—
- (a) state that in the officer’s opinion no amendment of the return is required, or
 - (b) make the amendments of the return [^{F308}(including anything included in the return by virtue of section 12ABZB(7)(b) (amendment of partnership return following reference to tribunal))] required to give effect to his conclusions.
- (3) A [^{F309}partial or final closure notice] takes effect when it is issued.
- (4) Where a partnership return is amended under subsection (2) above, the officer shall by notice to each of the partners amend—
- (a) the partner’s return under section 8 or 8A of this Act, or
 - (b) the partner’s company tax return,
- so as to give effect to the amendments of the partnership return.
- (5) The taxpayer may apply to the [^{F310}tribunal] for a direction requiring an officer of the Board to issue a [^{F311}partial or final closure notice] within a specified period.
- ^{F312}(6) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (7) The [^{F313}tribunal] shall give the direction applied for unless ^{F314}... satisfied that there are reasonable grounds for not issuing [^{F315}the partial or final closure notice] within a specified period.
- ^{F316}(8) In this section “the taxpayer” means the person to whom notice of enquiry was given or his successor.
- (9) In the Taxes Acts, references to a closure notice under this section are to a partial or final closure notice under this section.]]

Textual Amendments

- F304** S. 28B substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 9(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 9\(1\)](#)
- F305** S. 28B(1)-(1B) substituted for s. 28B(1) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 13\(2\)](#)
- F306** Words in s. 28B(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 13\(3\)\(a\)](#)
- F307** Words in s. 28B(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 13\(3\)\(b\)](#)

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- F308** Words in s. 28B(2)(b) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(6\)](#)
- F309** Words in s. 28B(3) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 13\(4\)](#)
- F310** Word in s. 28B(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 18\(2\)](#)
- F311** Words in s. 28B(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 13\(4\)](#)
- F312** S. 28B(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 18\(3\)](#)
- F313** Word in s. 28B(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 18\(4\)\(a\)](#)
- F314** Words in s. 28B(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 18\(4\)\(b\)](#)
- F315** Words in s. 28B(7) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 13\(5\)](#)
- F316** S. 28B(8)(9) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 13\(6\)](#)

[^{F317}28C Determination of tax where no return delivered.

[^{F318}(1) This section applies where—

- (a) a notice has been given to any person under section 8 or 8A of this Act (the relevant section), and
- (b) the required return is not delivered on or before the filing date.

(1A) An officer of the Board may make a determination of the following amounts, to the best of his information and belief, namely—

- (a) the amounts in which the person who should have made the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) the amount which is payable by him by way of income tax for that year;

and subsection (1AA) of section 8 or, as the case may be, section 8A of this Act applies for the purposes of this subsection as it applies for the purposes of subsection (1) of that section.]

(2) Notice of any determination under this section shall be served on the person in respect of whom it is made and shall state the date on which it is issued.

(3) Until such time (if any) as it is superseded by a self-assessment made under section 9 ^{F319}... of this Act (whether by the taxpayer or an officer of the Board) on the basis of information contained in a return under the relevant section, a determination under this section shall have effect for the purposes of Parts VA, VI, IX and XI of this Act as if it were such a self-assessment.

(4) Where—

- (a) [^{F320}proceedings have been commenced] for the recovery of any tax charged by a determination under this section; and
- (b) before those proceedings are concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3) above,

those proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not been paid.

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- [Where—
- ^{F321}(4A) (a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement by deduction from accounts) for the recovery of an amount (“the original amount”) of tax charged by a determination under this section, and
- (b) before that action is concluded, the determination is superseded by such a self-assessment as is mentioned in subsection (3),
- that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not been paid and does not exceed the original amount.]
- (5) No determination under this section, and no self-assessment superseding such a determination, shall be made otherwise than—
- (a) before the end of the period of [^{F322}3 years] beginning with the filing date; or
- (b) in the case of such a self-assessment, before the end of the period of twelve months beginning with the date of the determination.
- [^{F323}(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.]]

Textual Amendments

- F317** S. 28C inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 190](#); [S.I. 1998/3173](#), art. 2
- F318** S. 28C(1)(1A) substituted for s. 28C(1) (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 125\(1\)](#)
- F319** Words in s. 28C(3) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 125\(2\)](#), [Sch. 41 Pt. 5\(6\)](#)
- F320** Words in s. 28C(4) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 17(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 17\(1\)](#)
- F321** S. 28C(4A) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 8 para. 25](#)
- F322** Words in s. 28C(5)(a) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 118\(2\)](#), [Sch. 39 para. 2](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F323** S. 28C(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(5\)](#)

Modifications etc. (not altering text)

- C116** S. 28C excluded (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), [regs. 1\(1\)](#), [20\(2\)](#)
- C117** S. 28C excluded (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), [regs. 1](#), [20\(2\)](#)
- C118** S. 28C applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 22](#)

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F324 28D Determination of corporation tax where no return delivered.

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Textual Amendments

F324 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 11, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F324 28E Determination of corporation tax where notice complied with in part.

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Textual Amendments

F324 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 11, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F324 28F Corporation tax determinations: supplementary.

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Textual Amendments

F324 Ss. 28D-28F repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 11, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F325 28G Determination of amount notionally chargeable where no NRCGT return delivered

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Textual Amendments

F325 S. 28G omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(5\)](#)

[F326 28H Simple assessments by HMRC: personal assessments

- (1) HMRC may make a simple assessment for a year of assessment in respect of a person (other than a person to whom section 28I applies) if, when the assessment is made, the person is not excluded by subsection (2) in relation to that year.
- (2) Subsection (1) does not apply to a person at any time in relation to that year of assessment if—
 - (a) the person has delivered a return under section 8 for that year, or
 - (b) the person is at that time subject to a requirement to make and deliver such a return by virtue of a notice under section 8.

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but nothing in this subsection prevents HMRC from giving the person notice of a simple assessment at the same time as a notice withdrawing a notice under section 8.

- (3) A simple assessment is—
- (a) an assessment of the amounts in which the person is chargeable to income tax and capital gains tax for the year of assessment to which it relates, and
 - (b) an assessment of the amount payable by the person by way of income tax for that year, that is to say, the difference between the amount in which the person is assessed to income tax under paragraph (a) and the aggregate amount of any income tax deducted at source;
- but nothing in this subsection enables an assessment to show as repayable any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) The amounts in which a person is chargeable to income tax and capital gains are net amounts, taking into account any relief or allowance that is applicable.
- (5) A simple assessment must be based on information relating to the person that is held by HMRC (whether or not supplied by the person to whom the assessment relates).
- (6) The notice of a simple assessment required to be sent to the person by section 30A(3) must (among other things)—
- (a) include particulars of the income and gains, and any relief or allowance, taken into account in the assessment, and
 - (b) state any amount payable by the person by virtue of section 59BA (with particulars of how it may be paid and the date by which it is payable).
- (7) The tax to be assessed on a person by a simple assessment does not include any tax which—
- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of Finance Act 2004,
 - (b) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pension Schemes (Splitting of Schemes) Regulations 2006, or
 - (c) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.
- (8) Nothing in this section prevents HMRC issuing more than one simple assessment to the same person in respect of the same year of assessment (whether or not any earlier simple assessment for that year is withdrawn).
- (9) In this section references to a simple assessment are to an assessment under this section.

Textual Amendments

F326 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

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281 Simple assessments by HMRC: trustees

- (1) HMRC may make a simple assessment for a year of assessment in respect of a settlement if, when the assessment is made, the relevant trustees of the settlement are not excluded by subsection (2) in relation to that year.
- (2) Subsection (1) does not apply at any time in relation to that year of assessment if—
 - (a) a return under section 8A has been delivered for that year by the relevant trustees or any of them, or
 - (b) there is at that time a subsisting requirement to make and deliver such a return by virtue of a notice under section 8A;but nothing in this subsection prevents HMRC from giving notice of a simple assessment at the same time as a notice withdrawing a notice under section 8A.
- (3) A simple assessment is—
 - (a) an assessment of the amounts in which the relevant trustees are chargeable to income tax and capital gains tax for the year of assessment to which it relates, and
 - (b) an assessment of the amount payable by them by way of income tax for that year, that is to say, the difference between the amount in which they are assessed to income tax under paragraph (a) and the aggregate amount of any income tax deducted at source;but nothing in this subsection enables an assessment to show as repayable any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) The amounts in which the relevant trustees are chargeable to income tax and capital gains are net amounts, taking into account any relief or allowance that is applicable.
- (5) A simple assessment must be based only on information relating to the settlement that is held by HMRC (whether or not supplied by the relevant trustees).
- (6) The notice of a simple assessment required by section 30A(3) may be given to any one or more of the relevant trustees.
- (7) That notice must (among other things)—
 - (a) include particulars of the income and gains, and any relief or allowance, taken into account in the assessment, and
 - (b) state any amount payable by the relevant trustees by virtue of section 59BA (with particulars of how it may be paid and the date by which it is payable).
- (8) The tax to be assessed by a simple assessment does not include any tax which—
 - (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of Finance Act 2004,
 - (b) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pension Schemes (Splitting of Schemes) Regulations 2006, or
 - (c) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.
- (9) Nothing in this section prevents HMRC issuing more than one simple assessment in respect of the same settlement and the same year of assessment (whether or not any earlier simple assessment for that year is withdrawn).

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- (10) In this section references to a “simple assessment” are to an assessment under this section.
- (11) In this Act references to the person to whom a simple assessment relates are, in relation to one made under this section, to the relevant trustees of the settlement to which it relates.

Textual Amendments

F326 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

28J Power to withdraw a simple assessment

- (1) HMRC may withdraw a simple assessment by notice to the person to which it relates.
- (2) An assessment that has been withdrawn ceases to have effect (and is to be taken as never having had any effect).]

Textual Amendments

F326 Ss. 28H-28J inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 3](#)

[^{F327}29 Assessment where loss of tax discovered.

- (1) If an officer of the Board or the Board discover, as regards any person (the taxpayer) and a [^{F328}year of assessment]—
- [^{F329}(a) that an amount of income tax or capital gains tax ought to have been assessed but has not been assessed,]
- (b) that an assessment to tax is or has become insufficient, or
- (c) that any relief which has been given is or has become excessive,
- the officer or, as the case may be, the Board may, subject to subsections (2) and (3) below, make an assessment in the amount, or the further amount, which ought in his or their opinion to be charged in order to make good to the Crown the loss of tax.
- (2) Where—
- (a) the taxpayer has made and delivered a return under [^{F330}section 8 or 8A] of this Act in respect of the relevant [^{F328}year of assessment], and
- (b) the situation mentioned in subsection (1) above is attributable to an error or mistake in the return as to the basis on which his liability ought to have been computed,
- the taxpayer shall not be assessed under that subsection in respect of the [^{F328}year of assessment] there mentioned if the return was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.
- (3) Where the taxpayer has made and delivered a return under [^{F330}section 8 or 8A] of this Act in respect of the relevant [^{F328}year of assessment], he shall not be assessed under subsection (1) above—
- (a) in respect of the [^{F328}year of assessment] mentioned in that subsection; and

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- (b) ^{F331}... in the same capacity as that in which he made and delivered the return, unless one of the two conditions mentioned below is fulfilled.
- (4) The first condition is that the situation mentioned in subsection (1) above [^{F332}was brought about carelessly or deliberately by] the taxpayer or a person acting on his behalf.
- (5) The second condition is that at the time when an officer of the Board—
- (a) ceased to be entitled to give notice of his intention to enquire into the taxpayer's return under [^{F333}section 8 or 8A] of this Act in respect of the relevant [^{F328}year of assessment]; or
- ^{F334}(b) in a case where a notice of enquiry into the return was given—
- (i) issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) above relates, or
- (ii) if no such partial closure notice was issued, issued a final closure notice,]
- the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.
- (6) For the purposes of subsection (5) above, information is made available to an officer of the Board if—
- (a) it is contained in the taxpayer's return under [^{F335}section 8 or 8A] of this Act in respect of the relevant [^{F328}year of assessment] (the return), or in any accounts, statements or documents accompanying the return;
- (b) it is contained in any claim made as regards the relevant [^{F328}year of assessment] by the taxpayer acting in the same capacity as that in which he made the return, or in any accounts, statements or documents accompanying any such claim;
- (c) it is contained in any documents, accounts or particulars which, for the purposes of any enquiries into the return or any such claim by an officer of the Board, are produced or furnished by the taxpayer to the officer ^{F336}... ; or
- (d) it is information the existence of which, and the relevance of which as regards the situation mentioned in subsection (1) above—
- (i) could reasonably be expected to be inferred by an officer of the Board from information falling within paragraphs (a) to (c) above; or
- (ii) are notified in writing by the taxpayer to an officer of the Board.
- (7) In subsection (6) above—
- (a) any reference to the taxpayer's return under [^{F337}section 8 or 8A] of this Act in respect of the relevant [^{F328}year of assessment] includes—
- (i) a reference to any return of his under that section for either of the two immediately preceding chargeable periods; ^{F338}...
- ^{F339}(ia)
- (ii) where the return is under section 8 and the taxpayer carries on a trade, profession or business in partnership, a reference to [^{F340}any partnership return with respect to the partnership] for the relevant [^{F328}year of assessment] or either of those periods; and
- (b) any reference in paragraphs (b) to (d) to the taxpayer includes a reference to a person acting on his behalf.

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- [^{F341}(7A) The requirement to fulfil one of the two conditions mentioned above does not apply so far as regards any income or chargeable gains of the taxpayer in relation to which the taxpayer has been given, after any enquiries have been completed into the taxpayer's return, a notice under [^{F342}section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)].]
- (8) An objection to the making of an assessment under this section on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the assessment.
- (9) Any reference in this section to the relevant [^{F328}year of assessment] is a reference to—
- (a) in the case of the situation mentioned in paragraph (a) or (b) of subsection (1) above, the [^{F328}year of assessment] mentioned in that subsection; and
 - (b) in the case of the situation mentioned in paragraph (c) of that subsection, the [^{F328}year of assessment] in respect of which the claim was made.
- ^{F343}(10)]

Textual Amendments

- F327** S. 29 substituted (with effect in accordance with ss. 191(2), 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 191\(1\)](#); S.I. 1998/3173, art. 2
- F328** Words in s. 29 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(3\)](#); S.I. 1998/3173, art. 2
- F329** S. 29(1)(a) substituted (with effect in accordance with s. 97(3) of the amending Act) by [Finance Act 2022 \(c. 3\), s. 97\(1\)](#)
- F330** Words in s. 29(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F331** Words in s. 29(3)(b) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(5\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F332** Words in s. 29(4) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 3](#); S.I. 2009/403, art. 2(2) (with art. 10)
- F333** Words in s. 29(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F334** S. 29(5)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 14](#)
- F335** Words in s. 29(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F336** Words in s. 29(6)(c) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 113\(2\), Sch. 36 para. 71](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with art. 3)
- F337** Words in s. 29(7)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(4\)](#); S.I. 1998/3173, art. 2
- F338** Word in s. 29(7)(a)(i) omitted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by virtue of [Finance Act 2015 \(c. 11\), Sch. 7 para. 46](#)
- F339** S. 29(7)(a)(ia) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(6\)](#)
- F340** Words in s. 29(7)(a)(ii) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 22](#)
- F341** S. 29(7A) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 88\(2\)](#)
- F342** Words in s. 29(7A) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 5](#) (with [Sch. 9 paras. 1-9, 22](#))

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F343 S. 29(10) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 12\(6\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C119 S. 29 excluded (16.7.1992) by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 3 para. 6E](#) (which was inserted (16.7.1992 having effect in relation to transactions effected on or after 1.10.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 63, Sch. 11 paras. 2\(2\), 6](#))

C120 S. 29 modified (24.2.2003) by [Proceeds of Crime Act 2002 \(c. 29\), ss. 319, 458\(1\)](#); S.I. 2003/120, art. 2, Sch. (with arts. 3, 4)

C121 S. 29 modified (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 23](#)

C122 S. 29(1) applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\), Sch. 13 para. 44\(6\)](#)

C123 S. 29(1)(c): power to apply conferred by [Finance Act 1995 \(c. 4\), s. 73\(4\)\(a\)](#) (as amended (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 16\(a\)](#))

C124 S. 29(2)(3) excluded (1.5.1995) by [Finance Act 1995 \(c. 4\), Sch. 22 para. 11\(1\)\(3\)](#)

C125 S. 29(3)(c) (as it stood before [Finance Act 1994 \(c. 9\), s. 191\(1\)](#) had effect): power to apply conferred (1.5.1995) by [Finance Act 1995 \(c. 4\), s. 73\(4\)\(a\)](#)

C126 S. 29(6)(7) applied by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 804ZC\(6\)\(a\)](#) (as inserted (with effect in accordance with s. 87(3) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 87\(1\)](#))

^{F344}29A Non-resident CGT disposals: determination of amount which should have been assessed

.....

Textual Amendments

F344 S. 29A omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(7\)](#)

[^{F345}30 Recovery of overpayment of tax, etc.

- (1) Where an amount of [^{F346}income tax or capital gains tax] has been repaid to any person which ought not to have been repaid to him, that amount of tax may be assessed and recovered as if it were unpaid tax.

[Subsection (1) above shall not apply where the amount of tax which has been repaid ^{F347}(1A) is assessable under section 29 of this Act.]

[Subsections (2) to (8) of section 29 of this Act shall apply in relation to an ^{F348}(1B) assessment under subsection (1) above as they apply in relation to an assessment under subsection (1) of that section; and subsection (4) of that section as so applied shall have effect as if the reference to the loss of tax were a reference to the repayment of the amount of tax which ought not to have been repaid.]

- (2) In any case where—

- (a) a repayment of tax has been increased in accordance with section [^{F349}824 ^{F350}... of the principal Act or section] [^{F351}283 of the 1992 Act] (supplements added to repayments of tax, etc.) [^{F352}or section 102 of the Finance Act 2009 (repayment interest)]; and

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- (b) the whole or any part of that repayment has been paid to any person but ought not to have been paid to him; and
 - (c) that repayment ought not to have been increased either at all or to any extent;
- then the amount of the repayment assessed under subsection (1) above may include an amount equal to the amount by which the repayment ought not to have been increased.

^{F353}(2A)

(3) In any case where—

- (a) a payment, other than a repayment of tax to which subsection (2) above applies, is increased in accordance with section [^{F349}824 or 825 of the principal Act or section]^{F351}283 of the 1992 Act; and
 - (b) that payment ought not to have been increased either at all or to any extent;
- then an amount equal to the amount by which the payment ought not to have been increased may be assessed and recovered as if it were unpaid income tax ^{F354}

^{F355}(3A)

^{F356}(4)

^{F357}(4A)

^{F358}(5) An assessment under this section shall not be out of time under section 34 of this Act if it is made before the end of whichever of the following ends the later, namely—

- (a) the [^{F359}year of assessment] following that in which the amount assessed was repaid or paid as the case may be, or
- (b) where a return delivered by the person concerned ^{F360}... is enquired into by an officer of the Board, the period ending with the day on which, by virtue of section [^{F361}28A(1B)] of this Act, [^{F362}the enquiry is] completed.]

(6) Subsection (5) above is without prejudice to [^{F363}section 36] of this Act.

(7) In this section any reference to an amount repaid or paid includes a reference to an amount allowed by way of set-off.]

Textual Amendments

- F345** S. 30 substituted (in relation to any amount repaid or paid on or after 6 April 1982) by [Finance Act 1982 \(c. 39\), s. 149\(1\)\(3\)](#)
- F346** Words in s. 30(1) substituted for word (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(2\)](#); S.I. 1998/3173, art. 2
- F347** S. 30(1A) inserted (in relation to amounts of tax repaid on or after 26 July 1990) by [Finance Act 1990 \(c. 29\), s. 105](#)
- F348** S. 30(1B) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 4\(1\)](#); S.I. 1998/3173, art. 2
- F349** [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para 32.](#)
- F350** Words in s. 30(2)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(3\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F351** Words in s. 30(2)(a)(3)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 10 para 2\(6\)](#) (with ss. 60, 101(1), 171, 201(3))
- F352** Words in s. 30(2)(a) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\), arts. 1\(1\), 4\(a\)](#)

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- F353** S. 30(2A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(4\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F354** Words in s. 30(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(5\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F355** S. 30(3A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(6\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F356** S. 30(4) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 369, Sch. 3 \(with Sch. 2\)](#)
- F357** S. 30(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(8\), Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F358** S. 30(5) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 4\(2\)](#); S.I. 1998/3173, art. 2
- F359** Words in s. 30(5)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 13\(9\)](#); S.I. 1998/3173, art. 2
- F360** Words in s. 30(5)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 23\(2\)\(a\), Sch. 33 Pt. 2\(13\)](#) Note
- F361** Word in s. 30(5)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 16](#)
- F362** Words in s. 30(5)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 23\(2\)\(c\)](#)
- F363** Words in s. 30(6) substituted by [Finance Act 1989 \(c. 26\), s. 149\(3\)\(a\)](#) (but not to affect the making of assessments before 1983-84 or for accounting periods before 1 April 1983)

Modifications etc. (not altering text)

- C127** S. 30 applied by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 14 para 7\(3\)\(b\)](#)
S. 30 applied by [Finance Act 1989 \(c. 26\), s. 57\(3\)](#)
S. 30 applied by [Personal Pension Schemes \(Relief at Source\) Regulations 1988 \(S.I. 1988/1013\)](#), reg. 13
S. 30 applied by [Personal Pension Schemes \(Min. Contributions under the Social Security Act 1986\) Regulations 1988 \(S.I. 1988/1012\)](#), reg. 6
S. 30 applied by [Private Medical Insurance \(Disentitlement to Tax Relief and Approved Benefits\) Regulations 1989 \(S.I. 1989/2389\)](#), reg. 5
- C128** S. 30 extended by [Finance Act 1991 \(c. 31\), s. 33\(3\)\(b\)](#)
- C129** S. 30 modified (6.4.1992) by [The Vocational Training \(Public Financial Assistance and Disentitlement to Tax Relief\) Regulations 1992 \(S.I. 1992/734\)](#), reg. 6(1)
- C130** S. 30 modified (1.7.1994) by [The Private Medical Insurance \(Disentitlement to Tax Relief and Approved Benefits\) Regulations 1994 \(S.I. 1994/1518\)](#), regs. 1, 5
- C131** S. 30: power to apply conferred (1.5.1995) by [Finance Act 1995 \(c. 4\), s. 73\(4\)\(b\)](#)
- C132** S. 30 applied (6.4.2006) by [The Registered Pension Schemes \(Relief at Source\) Regulations 2005 \(S.I. 2005/3448\)](#), regs. 1, 14(1)
- C133** S. 30 applied by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 813](#)
S. 30 applied by [The Occupational Pension Schemes \(Additional Voluntary Contributions\) Regulations 1987 \(S.I. 1987/1749\)](#), reg. 11
- C134** S. 30(1)(4)(5)(6) applied (with modifications) (1.2.2001) by [The Income Tax \(Electronic Communications\) \(Incentive Payments\) Regulations 2001 \(S.I. 2001/56\)](#), regs. 1(1), 3(5), 4(5), 5(5) (with reg. 1(2))
- C135** S. 30(1)(1B)(4)(5) applied (6.4.2006) by [The Registered Pension Schemes \(Minimum Contributions\) Regulations 2005 \(S.I. 2005/3450\)](#), regs. 1, 2

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[^{F364}30A Assessing procedure.

- (1) Except as otherwise provided, all assessments to tax which are not self-assessments shall be made by an officer of the Board.
- (2) All income tax which falls to be charged by an assessment which is not a self-assessment may, notwithstanding that it was chargeable under more than one [^{F365}Part or Chapter of ITEPA 2003 or ITTOIA 2005], be included in one assessment.
- (3) Notice of any such assessment shall be served on the person assessed and shall state the date on which it is issued and the time within which any appeal against the assessment may be made.
- (4) After the notice of any such assessment has been served on the person assessed, the assessment shall not be altered except in accordance with the express provisions of the Taxes Acts.
- (5) Assessments to tax which under any provision in the Taxes Acts are to be made by the Board shall be made in accordance with this section.]

Textual Amendments

F364 S. 30A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 5(2) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 5\(1\)](#); S.I. 1998/3173, art. 2

F365 Words in s. 30A(2) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 370](#) (with [Sch. 2](#))

Modifications etc. (not altering text)

C136 S. 30A applied (with modifications) (1.2.2001) by [The Income Tax \(Electronic Communications\) \(Incentive Payments\) Regulations 2001 \(S.I. 2001/56\)](#), regs. 1(1), [3\(5\)](#), [4\(5\)](#), [5\(5\)](#) (with [reg. 1\(2\)](#))

C137 S. 30A applied by [Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), Pt. 7A (as inserted (6.4.2017) by [S.I. 2017/414](#), regs. 1, [3](#))

[^{F366}30AA Assessing income tax on trustees and personal representatives

- (1) Income tax charged on income arising to trustees of a settlement may be assessed and charged on, and in the name of, any one or more of the assessable trustees.
- (2) Income tax charged on income arising to the personal representatives of a deceased person may be assessed and charged on, and in the name of, any one or more of the assessable representatives.
- (3) In subsection (1) “the assessable trustees” means—
 - (a) the trustees of the settlement in the tax year in which the income arises, and
 - (b) any subsequent trustees of the settlement.
- (4) In subsection (2) “the assessable representatives” means—
 - (a) the persons who, in the tax year in which the income arises, are personal representatives of the deceased person, and
 - (b) any subsequent personal representatives of the deceased person.]

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Textual Amendments

F366 S. 30AA inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 58](#) (with Sch. 9 paras. 1-9, 22)

[^{F367}30B Amendment of partnership statement where loss of tax discovered.

- (1) Where an officer of the Board or the Board discover, as regards a partnership statement made by any person (the representative partner) in respect of any period—
- that any profits which ought to have been included in the statement have not been so included, or
 - that an amount of profits so included is or has become insufficient, or
 - that any relief [^{F368}or allowance] claimed by the representative partner is or has become excessive,

the officer or, as the case may be, the Board may, subject to subsections (3) and (4) below, by notice to that partner so [^{F369}amend the partnership return][^{F370}(including anything included in the return by virtue of section 12ABZB(7)(b) (amendment of partnership return following reference to tribunal))] as to make good the omission or deficiency or eliminate the excess.

- [^{F371}(2) Where a partnership return is amended under subsection (1) above, the officer shall by notice to each of the relevant partners amend—
- the partner's return under section 8 or 8A of this Act, or
 - the partner's company tax return,
- so as to give effect to the amendments of the partnership return.]

- (3) Where the situation mentioned in subsection (1) above is attributable to an error or mistake as to the basis on which the partnership statement was made, no amendment shall be made under that subsection if that statement was in fact made on the basis or in accordance with the practice generally prevailing at the time when it was made.

- (4) No amendment shall be made under subsection (1) above unless one of the two conditions mentioned below is fulfilled.

- (5) The first condition is that the situation mentioned in subsection (1) above [^{F372}was brought about carelessly or deliberately by]—
- the representative partner or a person acting on his behalf, or
 - a relevant partner or a person acting on behalf of such a partner.

- (6) The second condition is that at the time when an officer of the Board—
- ceased to be entitled to give notice of his intention to enquire into the representative partner's [^{F373}partnership return]; or

- [^{F374}(b) in a case where a notice of enquiry into that return was given—
- issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) above relates, or
 - if no such partial closure notice was issued, issued a final closure notice,]

the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

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- (7) Subsections (6) and (7) of section 29 of this Act apply for the purposes of subsection (6) above as they apply for the purposes of subsection (5) of that section; and those subsections as so applied shall have effect as if—
- (a) any reference to the taxpayer were a reference to the representative partner;
 - (b) any reference to the taxpayer's return under [^{F375}section 8 or 8A] were a reference to the representative partner's [^{F376}partnership return]; and
 - (c) sub-paragraph (ii) of paragraph (a) of subsection (7) were omitted.
- (8) An objection to the making of an amendment under subsection (1) above on the ground that neither of the two conditions mentioned above is fulfilled shall not be made otherwise than on an appeal against the amendment.
- (9) In this section—
- [^{F377}“profits”—
- (a) in relation to income tax, means income,
 - (b) in relation to capital gains tax, means chargeable gains, and
 - (c) in relation to corporation tax, means profits as computed for the purposes of that tax;]
- “relevant partner” means a person who was a partner at any time during the period in respect of which the partnership statement was made.
- (10) Any reference in this section to the representative partner includes, unless the context otherwise requires, a reference to any successor of his.]

Textual Amendments

- F367** S. 30B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 6](#); [S.I. 1998/3173](#), art. 2
- F368** Words in s. 30B(1)(c) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 115\(5\)](#)
- F369** Words in s. 30B(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(2\)](#)
- F370** Words in s. 30B(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(7\)](#)
- F371** S. 30B(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(3\)](#)
- F372** Words in s. 30B(5) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 118\(2\)](#), [Sch. 39 para. 4](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F373** Words in s. 30B(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(4\)](#)
- F374** S. 30B(6)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 17](#)
- F375** Words in s. 30B(7)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 14\(3\)](#); [S.I. 1998/3173](#), art. 2
- F376** Words in s. 30B(7)(b) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 24\(4\)](#)
- F377** Words in s. 30B(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 14\(4\)](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C138** S. 30B(1)(2) applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(6\)](#)

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C139 S. 30B(3)(4) excluded (1.5.1995) by [Finance Act 1995 \(c. 4\), Sch. 22 para. 11\(2\)\(3\)](#)

^{F378}**31 Appeals: right of appeal**

- (1) An appeal may be brought against—
- (a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),
 - (b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),
 - (c) any amendment of a partnership return under section 30B(1) of this Act (amendment by Revenue where loss of tax discovered), or
 - (d) any assessment to tax which is not a self-assessment.

- (2) [^{F379}If] an appeal under subsection (1)(a) above against an amendment of a self-assessment [^{F380}is] made while an enquiry is in progress [^{F381}in relation to any matter to which the amendment relates or which is affected by the amendment][^{F382}none of the steps mentioned in section 49A(2)(a) to (c) may be taken in relation to the appeal] until [^{F383}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

^{F384}(3)

- ^{F385}(3A) In the case of a simple assessment, the right to appeal under subsection (1)(d) does not apply unless and until the person concerned has—

- (a) raised a query about the assessment under section 31AA, and
- (b) been given a final response to that query.]

- (4) This section has effect subject to any express provision in the Taxes Acts, including in particular any provision making one kind of assessment conclusive in an appeal against another kind of assessment.]

Textual Amendments

- F378** Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 11\(1\)](#)
- F379** Word in s. 31(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(a\)](#)
- F380** Word in s. 31(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(b\)](#)
- F381** Words in s. 31(2) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 18\(a\)](#)
- F382** Words in s. 31(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 19\(c\)](#)
- F383** Words in s. 31(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 18\(b\)](#)
- F384** S. 31(3) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 301, Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F385** S. 31(3A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 23 para. 4](#)

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Modifications etc. (not altering text)

C140 S. 31 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), [reg. 11\(10\)](#)

C141 S. 31(1)(b)(c) excluded (with application in accordance with Sch. 31 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 208\(10\)\(11\)\(a\)](#)

[^{F378}31A Appeals: notice of appeal

- (1) Notice of an appeal under section 31 of this Act must be given—
 - (a) in writing,
 - (b) within 30 days after the specified date,
 - (c) to the relevant officer of the Board.
- (2) In relation to an appeal under section 31(1)(a) or (c) of this Act—
 - (a) the specified date is the date on which the notice of amendment was issued, and
 - (b) the relevant officer of the Board is the officer by whom the notice of amendment was given.
- (3) In relation to an appeal under section 31(1)(b) of this Act—
 - (a) the specified date is the date on which the closure notice was issued, and
 - (b) the relevant officer of the Board is the officer by whom the closure notice was given.
- (4) In relation to an appeal under section 31(1)(d) of this Act [^{F386}(other than an appeal against a simple assessment)]—
 - (a) the specified date is the date on which the notice of assessment was issued, and
 - (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.

[In relation to an appeal under section 31(1)(d) against a simple assessment—

- ^{F387}(4A)
 - (a) the specified date is the date on which the person concerned is given notice under section 31AA of the final response to the query the person is required by section 31(3A) to make, and
 - (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.]

(5) The notice of appeal must specify the grounds of appeal.

^{F388}(6)]

Textual Amendments

F378 Ss. 31-31D substituted for s. 31 (with effect and application in accordance with s. 88(3), Sch. 29 para. 11(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 11\(1\)](#)

F386 Words in s. 31A(4) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 5\(2\)](#)

F387 S. 31A(4A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 5\(3\)](#)

F388 S. 31A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 20](#)

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Modifications etc. (not altering text)

- C142** S. 31A modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **10**
- C143** S. 31A(5)(6) applied (20.10.2003) by [The Income Tax \(Incentive Payments for Voluntary Electronic Communication of PAYE Returns\) Regulations 2003 \(S.I. 2003/2495\)](#), regs. 1(1), **6(4)(a)**
- C144** S. 31A(5)(6) applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **217**
- C145** S. 31A(5)(6) applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), regs. 1, **59(1)(a)** (with reg. 60, Sch. 1)

[^{F389}]**31A Taxpayer's right to query simple assessment**

- (1) This section applies where a person has been given notice of a simple assessment.
- (2) The person may query the simple assessment by notifying HMRC of—
 - (a) a belief that the assessment is or may be incorrect, and
 - (b) the reasons for that belief.
- (3) The person may exercise the power to query the simple assessment at any time within—
 - (a) the period of 60 days after the date on which the notice of assessment was issued, or
 - (b) such longer period as HMRC may allow.
- (4) If the simple assessment is queried, HMRC must—
 - (a) consider the query and the matters raised by it, and
 - (b) give a final response to the query.
- (5) The person may at any time withdraw a query (which terminates HMRC's duties under subsection (4)).
- (6) If it appears to HMRC that—
 - (a) they need time to consider the matters raised by the query, or
 - (b) further information (whether from the person or anyone else) is required,HMRC may postpone the simple assessment in whole or part (according to how much of it is being queried by the person).
- (7) If the simple assessment is postponed in whole or part, HMRC must notify the person in writing—
 - (a) whether the assessment is postponed in whole or part, and
 - (b) if it is postponed in part, of the amount that remains payable under the assessment.
- (8) While the simple assessment is postponed the person is under no obligation to pay—
 - (a) the payable amount specified in the notice of assessment (if the whole assessment is postponed), or
 - (b) the postponed part of the payable amount so specified (if the assessment is postponed in part).
- (9) After considering the query the final response must be to—
 - (a) confirm the simple assessment,

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- (b) give the person an amended simple assessment (which supersedes the original assessment), or
 - (c) withdraw the simple assessment (without replacing it).
- (10) HMRC must notify the person in writing of their final response.
- (11) This section does not apply to an amended simple assessment given as a final response to the query.
- (12) Nothing in this section affects—
- (a) a person's right to request an explanation from HMRC of a simple assessment or the information on which it is based, or
 - (b) HMRC's power to give a person such explanation or information as they consider appropriate,
- whether as part of the querying process under this section or otherwise.
- (13) In subsection (12) “person” means a person who has been given notice of a simple assessment]

Textual Amendments

F389 S. 31AA inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 6](#)

^{F390}**31B Appeals: appeals to General Commissioners**

.....

Textual Amendments

F390 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 21](#)

^{F390}**31C Appeals: appeals to Special Commissioners**

.....

Textual Amendments

F390 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 21](#)

^{F390}**31D Appeals: election to bring appeal before Special Commissioners**

.....

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Textual Amendments

F390 Ss. 31B-31D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 21**

[^{F391}Overpaid tax, excessive assessments etc]

Textual Amendments

F391 S. 32 cross-heading substituted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 4** (with [Sch. 52 para. 11](#))

32 Double assessment.

(1) If on a claim made to the Board it appears to their satisfaction that a person has been assessed to tax more than once for the same cause and for the same chargeable period ^{F392}... , they shall direct the whole, or such part of any assessment as appears to be an overcharge, to be vacated, and thereupon the same shall be vacated accordingly.

^{F393}(2) An appeal may be brought against the refusal of a claim under this section.

(3) Notice of appeal under subsection (2) must be given—

- (a) in writing;
- (b) within 30 days after the day on which notice of the refusal is given;
- (c) to the officer of Revenue and Customs by whom that notice was given.]

Textual Amendments

F392 *Words relating to development land tax added by* [Development Land Tax Act 1976 \(c. 24\)](#) [Sch.8 para.4](#); [Development Land Tax Act 1976 repealed by Finance Act 1985 s.98\(6\), Sch.27 Part X.](#)

F393 S. 32(2)(3) substituted for s. 32(2) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 22**

Modifications etc. (not altering text)

C146 S. 32 modified (with application in accordance with [Sch. 21 para. 3\(1\)](#) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 21 para. 3(2)**

^{F394}33 Recovery of overpaid tax etc

Schedule 1AB contains provision for and in connection with claims for the recovery of overpaid income tax and capital gains tax.]

Textual Amendments

F394 S. 33 substituted for ss. 33, 33A (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 1** (with [Sch. 52 para. 11](#))

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Modifications etc. (not altering text)

C147 S. 33 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)

Time limits

34 Ordinary time limit of [^{F395}4 years].

- (1) Subject to the following provisions of this Act, and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case, [^{F396}an assessment to income tax or capital gains tax may be made at any time [^{F397}not more than 4 years after the end of] the year of assessment to which it relates].

^{F398}(1A)

- (2) An objection to the making of any assessment on the ground that the time limit for making it has expired shall only be made on an appeal against the assessment.

[^{F399}(3) In this section “assessment” does not include a self-assessment.]

Textual Amendments

- F395** Words in s. 34 heading substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 7\(3\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F396** Words in s. 34(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 17](#); [S.I. 1998/3173](#), art. 2
- F397** Words in s. 34(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 7\(2\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F398** S. 34(1A) omitted (with effect in accordance with [Sch. 2 para. 32\(1\)](#) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(8\)](#)
- F399** S. 34(3) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 168(2)

Modifications etc. (not altering text)

- C148 S. 34 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C149 S. 34 applied (with modifications) by [The Lloyd’s Underwriters \(Tax\) Regulations 1989 \(S.I. 1989/421\)](#), Sch. 34 applied (with modifications) by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), reg. 3(2), Sch.
- C150 S. 34 excluded (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [ss. 248\(2\)](#), 289 (with [ss. 60](#), 101(1), 171, 201(3))
- C151 S. 34 applied (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, [12\(a\)](#)
- C152 S. 34 excluded by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 248C(4) (as inserted (with effect in accordance with art. 8(2) of the amending S.I.) by [S.I. 2010/157](#), arts. 1, [8\(1\)](#))
- C153 S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 10(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))
- C154 S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 12(3) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))
- C155 S. 34 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 14(3) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))
- C156 S. 34 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 16 para. 9\(2\)](#)
- C157 S. 34(1) applied (with modification) (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\)](#), regs. 1, 3(2), [Sch. 1](#)

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- S. 34(1) extended (with modifications) (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), [regs. 1, 3](#), Sch. 1
- C158** S. 34(1) applied (with modifications) (23.3.1993) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), [regs. 1\(1\), 3\(2\)](#), [Sch.1](#)
- C159** S. 34(1) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), [reg. 3\(2\)](#), [Sch.](#)
- C160** S. 34(1) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), [regs. 1\(1\), 6\(1\)\(2\)](#)
- C161** S. 34(1) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), [regs. 1\(1\), 7\(1\)\(2\)](#)
- C162** S. 34(1) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), [regs. 1, 10](#)

[^{F400}34A Ordinary time limit for self-assessments

- (1) Subject to subsections (2) and (3), a self assessment contained in a return under section 8 or 8A may be made and delivered at any time not more than 4 years after the end of the year of assessment to which it relates.
- (2) Nothing in subsection (1) prevents—
 - (a) a person who has received a notice under section 8 or 8A within that period of 4 years from delivering a return including a self-assessment within the period of 3 months beginning with the date of the notice,
 - (b) a person in respect of whom a determination under section 28C has been made from making a self-assessment in accordance with that section within the period allowed by subsection (5)(a) or (b) of that section.
- (3) Subsection (1) has effect subject to the following provisions of this Act and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case.
- (4) This section has effect in relation to self-assessments for a year of assessment earlier than 2012-13 as if—
 - (a) in subsection (1) for the words from “not more” to the end there were substituted “on or before 5 April 2017”, and
 - (b) in subsection (2)(a) for the words “within that period of 4 years” there were substituted “on or before 5 April 2017”.]

Textual Amendments

F400 S. 34A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 168\(3\)](#)

[^{F401}35 Time limit: income received after year for which it is assessable

- (1) Where income to which this section applies is received in a year of assessment subsequent to that for which it is assessable, an assessment to income tax as respects that income may be made at any time [^{F402}not more than 4 years after the end of] the year of assessment in which it was received.
- (2) This section applies to—
 - (a) employment income,

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- (b) pension income, and
- (c) social security income.]

Textual Amendments

F401 S. 35 substituted (with effect in accordance with Sch. 17 para. 3(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 17 para. 3\(1\)](#) (note that s. 35 was previously repealed (with application in accordance with s. 58(4) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 27 Pt. III(9))

F402 Words in s. 35 substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 8](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)

[^{F403}36 [^{F404}Loss of tax brought about carelessly or deliberately etc]

[^{F405}(1) An assessment on a person in a case involving a loss of income tax or capital gains tax brought about carelessly by the person may be made at any time not more than 6 years after the end of the year of assessment to which it relates (subject to subsection (1A) and any other provision of the Taxes Acts allowing a longer period).

(1A) An assessment on a person in a case involving a loss of income tax or capital gains tax —

- (a) brought about deliberately by the person,
- (b) attributable to a failure by the person to comply with an obligation under section 7, ^{F406} ...
- (c) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of the Finance Act 2004 (obligation of parties to tax avoidance schemes to provide information to Her Majesty's Revenue and Customs), [^{F407}or
- (d) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of the Finance Act 2014 (duty to notify Commissioners of promoter reference number) but failed to do so,]

may be made at any time not more than 20 years after the end of the year of assessment to which it relates (subject to any provision of the Taxes Acts allowing a longer period).

(1B) In subsections (1) and (1A) references to a loss brought about by the person who is the subject of the assessment include a loss brought about by another person acting on behalf of that person.]

[^{F408}(2) [^{F409}Where the person mentioned in subsection (1) or (1A) (“the person in default”)] carried on a trade, profession or business with one or more other persons at any time in the period for which the assessment is made, an assessment in respect of the profits or gains of the trade, profession or business [^{F410}in a case] mentioned in [^{F411}subsection (1A) or (1B)] may be made not only on the person in default but also on his partner or any of his partners.]

(3) If the person on whom the assessment is made so requires, in determining the amount of the tax to be charged for any chargeable period in any assessment made [^{F412}in a case] mentioned in subsection (1) [^{F413}or (1A)] above, effect shall be given to any relief or allowance to which he would have been entitled for that chargeable period on a claim or application made within the time allowed by the Taxes Acts.

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[In subsection (3) above, “claim or application” does not include an election under ^{F414}(3A) ^{F415}... [^{F416}any of sections 47 to 49 of ITA 2007][^{F417}(tax reductions for married couples and civil partners: elections to transfer relief)]^{F418}... .]

[Any act or omission such as is mentioned in section 98B below on the part of a ^{F419}(4) grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of [^{F420}subsections (1) and (1A)] above to be the act or omission of each member of the grouping.]]

Textual Amendments

- F403** S. 36 substituted by [Finance Act 1989 \(c. 26\)](#), s. 149(1) but shall not affect making of assessments before 1983-84 or for accounting periods ending before 1 April 1983
- F404** S. 36 heading substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(6\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F405** S. 36(1)-(1B) substituted for s. 36(1) (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(2\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with arts. 7, 10)
- F406** Word in s. 36(1A) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 277(1)(a) (with ss. 269-271)
- F407** S. 36(1A)(d) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), s. 277(1)(b) (with ss. 269-271)
- F408** S. 36(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 11\(2\)](#); [S.I. 1998/3173](#), art. 2
- F409** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(a\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F410** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F411** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(b\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F412** Words in s. 36(3) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F413** Words in s. 36(3) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(4\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F414** S. 36(3A) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 20, [Sch. 5 paras. 9\(2\), 10](#)
- F415** Words in s. 36(3A) omitted (with effect in accordance with [Sch. 1 para. 7](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(a\)\(i\)](#)
- F416** Words in s. 36(3A) inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 251\(a\)](#) (with [Sch. 2](#))
- F417** Words in s. 36(3A) substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 251\(b\)](#) (with [Sch. 2](#))
- F418** Words in s. 36(3A) repealed (27.8.2002 for specified purposes, 6.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 6](#); [S.I. 2002/1727](#), art. 2; [S.I. 2003/962](#), art. 2(3)(e), [Sch. 1](#)
- F419** S. 36(4) added by [Finance Act 1990 s. 69](#), [Sch. 11 para. 4\(1\)](#) on and after 1 July 1989.
- F420** Words in s. 36(4) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(5\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)

Modifications etc. (not altering text)

- C163** S. 36 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(2\)](#)
- C164** S. 36 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), [reg. 11\(7\)](#)

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- C165** S. 36 applied (2.1.1996) by [The Gilt-edged Securities \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3224\)](#), regs. 1, **18(1)** (with reg. 21)
- C166** S. 36 applied (2.1.1996) by [The Lloyds Underwriters \(Gilt-edged Securities\) \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3225\)](#), regs. 1, **10(1)** (with reg. 13)
- C167** S. 36 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **11**
- C168** S. 36 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 69Z33(3)** (as inserted (6.4.2008) by S.I. 2008/705, regs. 1, **5**)
- C169** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 10(4) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C170** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 12(3) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C171** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 14(3) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C172** S. 36 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 9(2)**
- C173** S. 36(1) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, **11**
- C174** S. 36(1A)(b) modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 12(6)**

[^{F421}36A Loss of tax involving offshore matter or offshore transfer

- (1) This section applies in a case involving a loss of income tax or capital gains tax, where—
- the lost tax involves an offshore matter, or
 - the lost tax involves an offshore transfer which makes the lost tax significantly harder to identify.

- (2) An assessment on a person (“the taxpayer”) may be made at any time not more than 12 years after the end of the year of assessment to which the lost tax relates.

This is subject to section 36(1A) above and any other provision of the Taxes Acts allowing a longer period.

- (3) Lost income tax or capital gains tax “involves an offshore matter” if it is charged on or by reference to—
- income arising from a source in a territory outside the United Kingdom,
 - assets situated or held in a territory outside the United Kingdom,
 - income or assets received in a territory outside the United Kingdom,
 - activities carried on wholly or mainly in a territory outside the United Kingdom, or
 - anything having effect as if it were income, assets or activities of a kind described above.
- (4) Lost income tax or capital gains tax “involves an offshore transfer” if—
- it does not involve an offshore matter, and
 - the income or the proceeds of the disposal on or by reference to which it is charged, or any part of the income or proceeds, is transferred to a territory outside the United Kingdom before the relevant date.

- (5) In subsection (4)—

“relevant date” means—

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- (a) in a case where the taxpayer (or a person acting on the taxpayer's behalf) delivered a return under the Taxes Acts to HMRC for the year of assessment to which the lost tax relates and in which information relating to the lost tax was required to be provided, the date on which the return was delivered, and
- (b) in any other case, 31 January in the year of assessment after that to which the lost tax relates;

references to income or proceeds transferred include references to assets derived from or representing the income or proceeds.

- (6) Where lost tax involves an offshore transfer, the cases in which the transfer makes the lost tax significantly harder to identify include any case where, because of the transfer—
 - (a) HMRC was significantly less likely to become aware of the lost tax, or
 - (b) HMRC was likely to become aware of the lost tax only at a significantly later time.
- (7) But an assessment may not be made under subsection (2) if—
 - (a) before the time limit that would otherwise apply for making the assessment, HMRC received relevant overseas information on the basis of which HMRC could reasonably have been expected to become aware of the lost tax, and
 - (b) it was reasonable to expect the assessment to be made before that time limit.
- (8) In subsection (7)(a) “relevant overseas information” means information which is provided to HMRC by an authority in a territory outside the United Kingdom under—
 - (a) any provision of EU law relating to any tax, or
 - (b) an agreement to which the United Kingdom and that territory are parties, with or without other parties.
- (9) An assessment may also not be made under subsection (2) to the extent that liability to the lost tax arises as a result of an adjustment under Part 4 of TIOPA 2010 (transfer pricing adjustments).
- (10) In this section “assets” has the meaning given in section 21(1) of the 1992 Act, but also includes sterling.
- (11) Section 36(2) to (3A) applies for the purposes of this section (as if references to section 36(1) or (1A) were to subsection (1) of this section.)”]

Textual Amendments

F421 S. 36A inserted (with effect in accordance with s. 80(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 80\(2\)](#)

F422³⁷ **Neglect: income tax and capital gains tax.**

Textual Amendments

F422 Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\), ss. 149\(2\), 187, Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

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[^{F423}37A Effect of assessment where allowances transferred.

Where an assessment is made on any person [^{F424}in a case falling within section 36(1) or (1A)] [^{F425}or 36A], the fact that the person's [^{F426}liability to income tax or] total income for any year of assessment is assessed as greater than it was previously taken to be shall not affect the validity of [^{F427}any [^{F428}deduction from net income or tax reduction] made in the case of that person's spouse] [^{F429}or civil partner] [^{F430}... by virtue of ^{F431}... [^{F432}section 39, 51 or 52 of ITA 2007] [^{F430}... ; [^{F433}and the entitlement in that case of the first-mentioned person for the year in question to any [^{F428}deduction from net income or tax reduction] shall be treated as correspondingly reduced].]

Textual Amendments

- F423** S. 37A inserted (for 1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\), s. 35, Sch. 3 para. 30](#)
- F424** Words in s. 37A substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 10; S.I. 2009/403, art. 2\(2\) \(with art. 10\)](#)
- F425** Words in s. 37A inserted (with effect in accordance with s. 80(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 80\(3\)](#)
- F426** Words in s. 37A inserted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 8 para. 13\(a\)](#)
- F427** Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 8 para. 13\(b\)](#)
- F428** Words in s. 37A substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 252\(2\) \(with Sch. 2\)](#)
- F429** Words in s. 37A inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 252\(3\) \(with Sch. 2\)](#)
- F430** Words in s. 37A repealed (27.8.2002 for specified purposes, 6.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\), s. 61, Sch. 6; S.I. 2002/1727, art. 2; S.I. 2003/962, art. 2\(3\)\(e\), Sch. 1](#)
- F431** Words in s. 37A omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 1 para. 6\(a\)\(ii\)](#)
- F432** Words in s. 37A inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 252\(4\) \(with Sch. 2\)](#)
- F433** Words in s. 37A substituted (with effect in accordance with s. 77(7) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 8 para. 13\(c\)](#)

[^{F434}38 Modification of s.37 in relation to partnerships.

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Textual Amendments

- F434** Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\), ss. 149\(2\), 187, Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

[^{F435}39 Neglect: corporation tax.

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Textual Amendments

F435 Ss 37, 38, 39 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, [Sch. 17 Pt. VIII](#) (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

40 Assessment on personal representatives.

- (1) For the purpose of the charge of tax on the executors or administrators of a deceased person in respect of the income, or chargeable gains, which arose or accrued to him before his death, the time allowed by section 34, 35^[F436], 36 or 36A] above shall in no case extend ^[F437]more than 4 years after the end of^[F438]the year of assessment] in which the deceased died.
- (2) ^[F439]In a case involving a loss of tax brought about carelessly or deliberately by a person who has died (or another person acting on that person's behalf before that person's death)], an assessment on his personal representatives to tax for any year of assessment ending not earlier than six years before his death may be made at any time ^[F440]not more than 4 years after the end of^[F438]the year of assessment] in which he died.
- (3) In ^[F441]this section] “tax” means income tax or capital gains tax.
- ^[F442](4) Any act or omission such as is mentioned in section 98B below, on the part of a grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of subsection (2) above to be the act or omission of each member of the grouping.]

Textual Amendments

- F436** Words in s. 40(1) substituted (with effect in accordance with s. 80(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 80\(4\)](#)
- F437** Words in s. 40(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 11\(2\)](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F438** Words in s. 40(1)(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 12](#); [S.I. 1998/3173](#), art. 2
- F439** Words in s. 40(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 11\(3\)\(a\)](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F440** Words in s. 40(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 11\(3\)\(b\)](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F441** Words in s. 40(3) substituted by [Finance Act 1985 \(c. 54\)](#), s. 93(7), [Sch. 25 para. 5](#)
- F442** S. 40(4) inserted (with effect on and after 1 July 1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, [Sch. 11 para. 4\(2\)](#).

Modifications etc. (not altering text)

- C175** S. 40 modified (27.7.1993) by [1993 c. 34](#), s. 173, [Sch. 19 Pt. I para. 8](#)
- C176** S. 40 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), [11](#)
- C177** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 10(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))
- C178** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 12(3) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))
- C179** S. 40 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 14(3) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, [31](#))

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- C180** S. 40(1)(2) applied (with modifications) (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\)](#), regs. 1, 3(2), **Sch. 1**
- S. 40(1)(2) extended (with modifications) (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), **regs. 1,3**, Sch. 1
- C181** S. 40(1)(2) applied (with modifications) (23.3.1993) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), regs. 1(1), 3(2), **Sch.1**
- C182** S. 40(1)(2) applied (with modifications) (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), reg. 3(2), **Sch. 1**
- C183** S. 40(1)(2) modified (with effect in accordance with reg. 6(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992–93 to 1996–97\) Regulations 1995 \(S.I. 1995/352\)](#), regs. 1(1), **6(1)(2)**
- C184** S. 40(1)(2) modified (with effect in accordance with reg. 7(3) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992–93 to 1996–97\) Regulations 1995 \(S.I. 1995/352\)](#), regs. 1(1), **7(1)(2)**

^{F443}**41 Leave of General or Special Commissioners required for certain assessments.**

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Textual Amendments

- F443** S. 41 repealed by [Finance Act 1989 \(c. 26\)](#), ss. 149(2), 187, **Sch. 17 Pt. VIII** (but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983)

[^{F444}Corporation tax determinations]

Textual Amendments

- F444** Ss. 41A, 41B, 41C and cross-heading inserted (with effect in relation to accounting periods ending after the day appointed for the purposes of s. 10 of the Taxes Act 1988) by [Finance Act 1990 \(c. 29\)](#), **s. 95** (with s. 96)

^{F445}**41A Determination procedure**

.....

Textual Amendments

- F445** Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 19, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

^{F445}**41B Reduction of determination**

.....

Textual Amendments

- F445** Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 19, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

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^{F445}**41C Time limits**

.....

Textual Amendments

F445 Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 19](#), [Sch. 27 Pt. 3\(28\)](#); [S.I. 1998/3173](#), art. 2

Claims

^{F446}**42 Procedure for making claims etc.**

(1) Where any provision of the Taxes Acts provides for relief to be given, or any other thing to be done, on the making of a claim, this section shall, unless otherwise provided, have effect in relation to the claim.

^{F447}(1A) Subject to subsection (3) below, a claim for a relief, an allowance or a repayment of tax shall be for an amount which is quantified at the time when the claim is made.]

(2) Subject to ^{F448}subsections (3) ^{F449}[^{F450}(3ZC)]] below, where notice has been given under section 8, 8A ^{F451}... or 12AA of this Act, a claim shall not at any time be made otherwise than by being included in a return under that section if it could, at that or any subsequent time, be made by being so included.

(3) ^{F452}Subsections (1A) and (2)] above shall not apply in relation to any claim which falls to be taken into account in the making of deductions or repayments of tax under ^{F453}PAYE regulations].

^{F454}(3ZA) Subsection (2) above shall not apply in relation to any claim by the trustees of a charitable trust for an amount to be exempt from tax ^{F455}by virtue of—

- (a) section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts),
- (b) section 532 of that Act (exemption for savings and investment income),
- (c) section 533 of that Act (exemption for public revenue dividends),
- (d) section 536 of that Act (exemption for certain miscellaneous income), or
- (e) section 537 of that Act (exemption for income from estates in administration).]]

^{F456}(3ZB) Subsection (2) also does not apply in relation to any claim for repayment of an amount of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which any of the provisions mentioned in paragraphs (b) to (e) of subsection (3ZA) applies.]

^{F457}(3ZC) Subsection (2) also does not apply in relation to any claim under section 210 of the Finance Act 2013 (claims for consequential relieving adjustments after counteraction of tax advantage under the general anti-abuse rule).]

^{F458}(3A)

^{F458}(3B)

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- ^{F459}(4)
- ^{F460}(4A)
- (5) The references in [^{F461}this section] to a claim being included in a return include references to a claim being so included by virtue of an amendment of the return; ^{F462} ...
- (6) In the case of a trade, profession or business carried on by persons in partnership, a claim under any of the provisions mentioned in subsection (7) below shall be made—
- (a) where subsection (2) above applies, by being included in a [^{F463}partnership return], and
- (b) in any other case, by such one of those persons as may be nominated by them for the purpose.
- (7) The provisions are—
- (a) [^{F464}sections ^{F465} ... ^{F466} ...], ^{F466} ... ^{F467} ... ^{F465} ... 471, 472, 484, ^{F466} ... ^{F468} ... , 570, [^{F469}571(4) and 732(4) of the principal Act;]
- ^{F470}(b)
- [^{F471}(c) sections 3, 83, 89, 129, 131, 135, 177, 183, 266, 268, 290, 355, 381 and 569 of the Capital Allowances Act; ^{F472} ...
- (d) sections 40B(5), 40D, 41 and 42 of the Finance (No. 2) Act 1992]^{F473} ...
- [^{F474}(e) sections [^{F475}25A,] 111(1), 126(2), 129(2), 143, 185, 194]^{F476}, 271A(10)] and 326 of ITTOIA 2005]^{F477} ...
- [^{F478}(f) sections 668 and 669 of ITA 2007]^{F479}, and
- (g) sections 109(1), 124(2), 127(2), 178 and 268 of CTA 2009].
- ^{F480}(8)
- (9) Where a claim has been made (whether by being included in a return under section 8, 8A ^{F481} ... or 12AA of this Act or otherwise) and the claimant subsequently discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.
- (10) This section [^{F482}(except subsection (1A) above [^{F483}and subject to subsection (10A) below])] shall apply in relation to any elections ^{F484} ... as it applies in relation to claims.
- [^{F485}(10A) Subsection (2) above does not apply in relation to an election under section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner).]
- (11) Schedule 1A to this Act shall apply as respects any claim [^{F486}or election] which—
- (a) is made otherwise than by being included in a return under section 8, 8A ^{F487} ... ^{F488} ... or 12AA of this Act [^{F489}or a return under Schedule 2 to the Finance Act 2019], ^{F490} ...
- ^{F490}(b)
- [^{F491}(11A) Schedule 1B to this Act shall have effect as respects certain claims for relief involving two or more years of assessment.]
- ^{F492}(12)
- (13) In this section “profits”—
- (a) in relation to income tax, means income]^{F493}, and]
- (b) in relation to capital gains tax, means chargeable gains, and
- ^{F494}(c)

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Textual Amendments

- F446** S. 42 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 13](#); S.I. 1998/3173, art. 2
- F447** S. 42(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 107\(1\)](#)
- F448** Words in s. 42(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 107\(2\)](#)
- F449** Words in s. 42(2) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 15 para. 11\(2\)](#)
- F450** Word in s. 42(2) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 213\(2\)](#)
- F451** Word in s. 42(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 20\(2\)](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F452** Words in s. 42(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 107\(3\)](#)
- F453** Words in s. 42(3) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 128](#) (with [Sch. 7](#))
- F454** S. 42(3ZA) inserted (with effect in accordance with Sch. 8 para. 8(6) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), Sch. 8 para. 4(3)
- F455** Words in s. 42(3ZA) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 15 para. 11\(3\)](#)
- F456** S. 42(3ZB) inserted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 15 para. 11\(4\)](#)
- F457** S. 42(3ZC) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 213\(3\)](#)
- F458** S. 42(3A)(3B) repealed (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 128(1)(a), [Sch. 41 Pt. 5\(6\)](#)
- F459** S. 42(4) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 20\(3\)](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F460** S. 42(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 20\(3\)](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F461** Words in s. 42(5) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 107\(7\)](#)
- F462** Words in s. 42(5) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 20\(3\)](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F463** Words in s. 42(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 26](#)
- F464** Words in s. 42(7)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 107\(8\)](#)
- F465** Words in s. 42(7)(a) repealed (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 130(2)(a), [Sch. 41 Pt. 5\(7\)](#)
- F466** Words in s. 42(7)(a) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 302(a)(i), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))
- F467** Word in s. 42(7)(a) repealed (with effect in relation to payments made on or after 6.4.1997) by [Finance Act 1997 \(c. 16\)](#), [Sch. 18 Pt. 6\(2\)](#)
- F468** Words in s. 42(7)(a) repealed (with effect in accordance with s. 128(12) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 128(1)(b), [Sch. 41 Pt. 5\(6\)](#)
- F469** Words in s. 42(7)(a) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 302\(a\)\(ii\)](#) (with [Sch. 2 Pts. 1, 2](#))
- F470** S. 42(7)(b) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 302(b), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))
- F471** S. 42(7)(c)(d) substituted (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 2 para. 1](#) (with [Sch. 3](#))

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- F472** Word in s. 42(7) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 372, Sch. 3](#) (with Sch. 2)
- F473** Word in s. 42(7)(d) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 253\(b\), Sch. 3 Pt. 1](#) (with Sch. 2)
- F474** S. 42(7)(e) and preceding word inserted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 372](#) (with Sch. 2)
- F475** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 4 paras. 56, 57 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 4 para. 44](#)
- F476** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 2 para. 64 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 2 para. 42](#)
- F477** Word in s. 42(7)(e) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(c\), Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)
- F478** S. 42(7)(f) and preceding word inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 253\(c\)](#) (with Sch. 2)
- F479** S. 42(7)(g) and preceding word inserted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(d\)](#) (with Sch. 2 Pts. 1, 2)
- F480** S. 42(8) omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(1\)\(a\)](#)
- F481** Word in s. 42(9) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F482** Words in s. 42(10) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(9\)](#)
- F483** Words in s. 42(10) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(10\)\(a\)](#)
- F484** Words in s. 42(10) repealed (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 130\(3\), Sch. 41 Pt. 5\(7\)](#)
- F485** S. 42(10A) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(10\)\(b\)](#)
- F486** Words in s. 42(11) substituted (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 130\(4\)](#)
- F487** Word in s. 42(11)(a) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(9\)\(a\)](#)
- F488** Word in s. 42(11)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F489** Words in s. 42(11)(a) inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(9\)\(b\)](#)
- F490** S. 42(11)(b) and preceding word repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(10\), Sch. 29 Pt. 8\(14\)](#)
- F491** S. 42(11A) inserted (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 128\(1\)\(c\)](#)
- F492** S. 42(12) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 22 para. 6, Sch. 41 Pt. 5\(12\)](#)
- F493** Word in s. 42(13) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(4\); S.I. 1998/3173, art. 2](#)
- F494** S. 42(13)(c) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(4\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)

Modifications etc. (not altering text)

- C185** S. 42 excluded (16.8.1995) by [The Venture Capital Trust Regulations 1995 \(S.I. 1995/1979\), regs. 1, 19\(1\)](#)
- C186** S. 42 (as it has effect in relation to corporation tax for accounting periods ending before the day appointed under Finance Act 1994, s. 199) amended (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 4 para. 2, Sch. 8 Pt. II\(9\); S.I. 1998/3173, art. 2](#)

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- C187** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), s. 201\(5\)\(a\)](#) (with [Sch. 3](#))
- C188** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), s. 227\(5\)\(a\)](#) (with [Sch. 3](#))
- C189** S. 42 excluded (6.4.2006) by [The Registered Pension Schemes \(Relief at Source\) Regulations 2005 \(S.I. 2005/3448\)](#), regs. 1, [12\(1\)](#)
- C190** S. 42 applied in part by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 16ZA\(4\)](#) (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 62](#))
- C191** S. 42 applied in part by [Income Tax Act 2007 \(c. 3\), s. 809B\(3\)](#) (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 1](#))
- C192** Ss. 42, 43 applied in part (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 43\(2\)](#)

43 Time limit for making claims.

[^{F495}(1) Subject to any provision of the Taxes Acts prescribing a longer or shorter period, no claim for relief in respect of income tax or capital gains tax may be made more than [^{F496}4 years after the end of] the year of assessment to which it relates.]

(2) A claim (including a supplementary claim) which could not have been allowed but for the making of an assessment to income tax or capital gains tax after the year of assessment to which the claim relates may be made at any time before the end of the year of assessment following that in which the assessment was made.

^{F497}(3)

Textual Amendments

- F495** S. 43(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 21](#); [S.I. 1998/3173](#), art. 2
- F496** Words in s. 43(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 12](#); [S.I. 2009/403](#), art. 2(2) (with [art. 10](#))
- F497** S. 43(3) added by [Development Land Tax Act 1976 \(c. 24\) Sch. 8 para. 12](#). [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c.54\), s. 98\(6\), Sch. 27 Part X](#).

Modifications etc. (not altering text)

- C192** Ss. 42, 43 applied in part (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 43\(2\)](#)
- C193** S. 43(1) applied (with modifications) by [Finance Act 1981 \(c. 35\), s. 134, Sch. 17 para. 18](#) (special tax on banking deposits).
S. 43 applied by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 26](#) (claim for relief under [Sch. 26](#) where the chargeable profits of a controlled foreign company are apportioned to a company resident in the UK).
- C194** S. 43 applied by [Income Tax Act 2007 \(c. 3\), s. 809B\(3\)](#) (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 1](#))
- C195** S. 43 applied by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 16ZA\(4\)](#) (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 62](#))
- C196** S. 43(1) modified for the year of assessment 1986–87 by [The Lloyd’s Underwriters \(Tax\) Regulations 1989 \(S.I. 1989/421\), Schedule](#)
S. 43(1) modified for the year of assessment 1987–88 by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\), reg. 3\(2\), Schedule](#)
S. 43(1) modified (19.4.1991) for the year of assessment 1988–89 by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\), regs. 1, 9, Sch. 2](#)

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- S. 43(1) modified (28.3.1992) for the year of assessment 1989-90 by [The Lloyd's Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), reg. 9, [Sch.2](#)
- C197** S. 43(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990-91 only) by [The Lloyd's Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), regs. 1(1), 9, [Sch.2](#)
- C198** S. 43(1) modified (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), reg. 9, [Sch. 2](#)
- C199** S. 43(1) modified (with effect in accordance with regs. 14(2), 15(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1992-93 to 1996-97\) Regulations 1995 \(S.I. 1995/352\)](#), regs. 1(1), 14(1), 15(1), [Sch.](#)

[^{F498}43A Further assessments: claims etc.

(1) This section applies where—

- [^{F499}(a) ^{F500} ... by virtue of section 29 of this Act an assessment to income tax or capital gains tax is made on any person for a year of assessment, and]
- (b) the assessment is not made for the purpose of making good to the Crown any loss of tax [^{F501}brought about carelessly or deliberately by that person or by someone acting on behalf of that person.]

(2) Without prejudice to section 43(2) above but subject to section 43B below, where this section applies—

- (a) any relevant claim, election, application or notice which could have been made or given within the time allowed by the Taxes Acts may be made or given at any time within one year from the end of the [^{F502}year of assessment] in which the assessment is made, and
- (b) any relevant claim, election, application or notice previously made or given may at any such time be revoked or varied—
- (i) in the same manner as it was made or given, and
- (ii) by or with the consent of the same person or persons who made, gave or consented to it (or, in the case of any such person who has died, by or with the consent of his personal representatives),
- except where by virtue of any enactment it is irrevocable.

[In subsection (2) above, “claim, election, application or notice” does not include [^{F504}an

^{F503}(2A) election under—

- (a) ^{F505} ... [^{F506}any of sections 47 to 49 of ITA 2007][^{F507}(tax reductions for married couples and civil partners: elections to transfer relief)],

[^{F508}(aa) section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner).]

^{F509}(b)

- (c) section 35(5) of the Taxation of Chargeable Gains Act 1992 (election for assets to be re-based to 1982).]

[For the purposes of this section and section 43B below, a claim under Schedule 1AB ^{F510}(2B) is relevant in relation to an assessment for a year of assessment if it relates to that year of assessment.]

(3) For the purposes of this section and section 43B below, [^{F511}any other claim], election, application or notice is relevant in relation to an assessment for a [^{F502}year of assessment] if—

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- (a) it relates to that [^{F502}year of assessment] or is made or given by reference to an event occurring in that [^{F502}year of assessment], and
 - (b) it or, as the case may be, its revocation or variation has or could have the effect of reducing any of the liabilities mentioned in subsection (4) below.
- (4) The liabilities referred to in subsection (3) above are—
- (a) the increased liability to tax resulting from the assessment,
 - (b) any other liability to tax of the person concerned for—
 - (i) the [^{F512}year of assessment] to which the assessment relates, or
 - (ii) any [^{F512}year of assessment] which follows that [^{F512}year of assessment] and ends not later than one year after the end of the [^{F512}year of assessment] in which the assessment was made.
- (5) Where a claim, election, application or notice is made given, revoked or varied by virtue of subsection (2) above, all such adjustments shall be made, whether by way of discharge or repayment of tax or the making of assessments or otherwise, as are required to take account of the effect of the taking of that action on any person's liability to tax for any [^{F512}year of assessment].
- (6) The provisions of this Act relating to appeals against decisions on claims shall apply with any necessary modifications to a decision on the revocation or variation of a claim by virtue of subsection (2) above.]

Textual Amendments

- F498** Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\)](#), **s. 150**
- F499** S. 43A(1)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 22(2)**; S.I. 1998/3173, art. 2
- F500** Word in s. 43A(1)(a) repealed (with effect in accordance with s. 93 of the amending Act) by [Finance Act 1999 \(c. 16\)](#), **Sch. 20 Pt. 3(21)**
- F501** Words in s. 43A(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 13**; S.I. 2009/403, art. 2(2) (with art. 10)
- F502** Words in s. 43A(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2
- F503** S. 43A(2A) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 20, **Sch. 5 paras. 9(4), 10**
- F504** Words in s. 43A(2A) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), **s. 207(2)** (with s. 207(3))
- F505** Words in s. 43A(2A)(a) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 1 para. 6(a)(iii)**
- F506** Words in s. 43A(2A)(a) inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 254(a)** (with Sch. 2)
- F507** Words in s. 43A(2A)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 254(b)** (with Sch. 2)
- F508** S. 43A(2A)(aa) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 11(11)**
- F509** S. 43A(2A)(b) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10**
Group 1
- F510** S. 43A(2B) inserted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 5(2)** (with Sch. 52 para. 11)
- F511** Words in s. 43A(3) substituted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 5(3)** (with Sch. 52 para. 11)
- F512** Words in s. 43A(4)(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2

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Modifications etc. (not altering text)

C200 S. 43A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 18 para. 63\(2\)](#) (with [Sch. 18 paras. 59\(2\), 61](#)); [S.I. 1998/3173](#), art. 2

[^{F513}43B Limits on application of section 43A.

- (1) If the effect of the exercise by any person of a power conferred by section 43A(2) above—
 - (a) to make or give a claim, election, application or notice, or
 - (b) to revoke or vary a claim, election, application or notice previously made or given,
 would be to alter the liability to tax of another person, that power may not be exercised except with the consent in writing of that other person, or where he has died, his personal representatives.
- (2) Where—
 - (a) a power conferred by subsection (2) of section 43A above is exercised in consequence of an assessment made on a person, and
 - (b) the exercise of the power increases the liability to tax of another person,
 that section shall not apply by reason of any assessment made because of that increased liability.
- (3) In any case where—
 - (a) one or more relevant claims, elections, applications or notices are made, given, revoked or varied by virtue of the application of section 43A above in the case of an assessment, and
 - (b) the total of the reductions in liability to tax which, apart from this subsection, would result from the action mentioned in paragraph (a) above would exceed the additional liability to tax resulting from the assessment,
 the excess shall not be available to reduce any liability to tax.
- (4) Where subsection (3) above has the effect of limiting either the reduction in a person's liability to tax for more than one period or the reduction in the liability to tax of more than one person, the limited amount shall be apportioned between the periods or persons concerned—
 - (a) except where paragraph (b) below applies, in such manner as may be specified by the inspector by notice in writing to the person or persons concerned, or
 - (b) where the person concerned gives (or the persons concerned jointly give) notice in writing to the inspector within the relevant period, in such manner as may be specified in the notice given by the person or persons concerned.
- (5) For the purposes of paragraph (b) of subsection (4) above the relevant period is the period of 30 days beginning with the day on which a notice under paragraph (a) of that subsection is given to the person concerned or, where more than one person is concerned, the latest date on which such notice is given to any of them.]

Textual Amendments

F513 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\), s. 150](#)

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[^{F514} 43C Consequential claims etc

(1) Where—

- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
- (b) the amendment is made for the purpose of making good to the Crown any loss of tax [^{F515}brought about carelessly or deliberately by] the taxpayer or a person acting on his behalf,

sections 36(3) and 43(2) apply in relation to the amendment as they apply in relation to any assessment under section 29.

(2) Where—

- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
- (b) the amendment is not made for the purpose mentioned in subsection (1)(b) above,

sections 43(2), 43A and 43B apply in relation to the amendment as they apply in relation to any assessment under section 29.

(3) References to an assessment in sections 36(3), 43(2), 43A and 43B, as they apply by virtue of subsection (1) or (2) above, shall accordingly be read as references to the amendment of the return.

(4) Where it is necessary to make any adjustment by way of an assessment on any person—

- (a) in order to give effect to a consequential claim, or
- (b) as a result of allowing a consequential claim,

the assessment is not out of time if it is made within one year of the final determination of the claim.

For this purpose a claim is not taken to be finally determined until it, or the amount to which it relates, can no longer be varied, on appeal or otherwise.

(5) In subsection (4) above “consequential claim” means any claim, supplementary claim, election, application or notice that may be made or given under section 36(3), 43(2)[^{F516}, 43A or 43D(6)] (as it applies by virtue of subsection (1) or (2) above or otherwise).]

Textual Amendments

F514 S. 43C inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 207(1) (with s. 207(3))

F515 Words in s. 43C(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 14](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)

F516 Words in s. 43C(5) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 6](#) (with [Sch. 9 paras. 1-9, 22](#))

[^{F517} 43D Claims for double taxation relief in relation to petroleum revenue tax

(1) This section has effect in relation to a claim for relief under sections 2 to 6 of TIOPA 2010 in relation to petroleum revenue tax.

(2) The claim shall be for an amount which is quantified at the time when the claim is made.

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- (3) If, after the claim has been made, the claimant discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.
- (4) Schedule 1A to this Act applies as respects the claim, but as if the reference in paragraph 2A(4) to a year of assessment included a reference to a chargeable period.
- (5) The claim may not be made more than 4 years after the end of the chargeable period to which it relates, but this is subject to any provision of the Taxes Acts prescribing a longer or shorter period.
- (6) If the claim or a supplementary claim could not have been allowed but for the making of an assessment to petroleum revenue tax after the end of the chargeable period to which the claim relates, the claim or supplementary claim may be made at any time before the end of the chargeable period following that in which the assessment is made.
- (7) In this section “chargeable period” has the same meaning as in the Oil Taxation Act 1975 (see section 1(3) and (4) of that Act, under which a period that is a chargeable period ends with 30 June or 31 December and, apart from the first chargeable period in relation to an oil field, is a period of 6 months).]

Textual Amendments

F517 S. 43D inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 7](#) (with [Sch. 9 paras. 1-9, 22](#))

[^{F518} 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)—

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- (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
 - (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.

Textual Amendments

F518 Ss. 43E, 43F inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 86](#) (with [Sch. 9 paras. 1-9, 22](#))

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.

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- (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)).]

Textual Amendments

- F518** Ss. 43E, 43F inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 86** (with Sch. 9 paras. 1-9, 22)

PART V

APPEALS AND OTHER PROCEEDINGS

Modifications etc. (not altering text)

- C201** Pt. 5 applied by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), **s. 248(3)**
Pt. 5 applied (1.10.1982) by [The Income Tax \(Interest Relief\) Regulations 1982 \(S.I. 1982/1236\)](#), **reg. 14(5)**
Pt. 5 applied (26.10.1987) by [The Occupational Pension Schemes \(Additional Voluntary Contributions\) Regulations 1987 \(S.I. 1987/1749\)](#), **reg. 9(5)**
Pt. 5 applied (29.10.1987) by [The Personal Pension Schemes \(Provisional Approval\) Regulations 1987 \(S.I. 1987/1765\)](#), **reg. 6(4)**
Pt. 5 applied (1.7.1988) by [The Personal Pension Schemes \(Relief at Source\) Regulations 1988 \(S.I. 1988/1013\)](#), **reg. 11(5)**
Pt. 5 applied (9.1.1990) by [The Private Medical Insurance \(Tax Relief\) Regulations 1989 \(S.I. 1989/2387\)](#), **regs. 14, 17**
- C202** Pt. 5 applied (30.1.1992) by [Income Tax \(Building Societies\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/10\)](#), **reg. 10(3)** (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
Pt. 5 applied (30.1.1992) by [The Income Tax \(Deposit-takers\) \(Audit Powers\) Regulations 1992 \(S.I. 1992/12\)](#), **reg. 10(3)** (revoked (31.10.2008) by S.I. 2008/2682, Sch. 3)
- C203** Pt. 5 applied (with modifications) (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 15(3), 173(4), **Sch. 2 para.8** (with s. 108(5))
- C204** Pt. 5 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), **reg. 11(10)**
- C205** Pt. 5 applied (6.4.1999) by [The Overseas Insurers \(Tax Representatives\) Regulations 1999 \(S.I. 1999/881\)](#), art. 1, **reg. 13(4)**
- C206** Pt. 5 applied (with modifications) (1.9.2002 for specified purposes, 1.1.2003 for specified purposes, 6.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), **ss. 39(6)**, 61; S.I. 2002/1727, art. 2
- C207** Pt. 5 applied in part (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), regs. 1(1), **8(9)**, **14(4)**
- C208** Pt. 5 applied (with modifications) (18.6.2003) by [The Tax Credits \(Employer Penalty Appeals\) Regulations 2003 \(S.I. 2003/1382\)](#), regs. 1, **3-10**
- C209** Pt. 5 applied in part (with modifications) (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **80(5)**
- C210** Pt. 5 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **204(7)**
- C211** Pt. 5 applied (6.4.2005) by [Child Trust Funds Act 2004 \(c. 6\)](#), **ss. 23(6)**, 27; S.I. 2004/3369, art. 2(1)

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- C212** Pt. 5 applied in part (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), ss. 218(7), 883(1)** (with s. 196, Sch. 2)
- C213** Pt. 5 applied (6.4.2006) by **The Registered Pension Schemes (Relief at Source) Regulations 2005 (S.I. 2005/3448), regs. 1, 12(5)**
- C214** Pt. 5 applied (with application in accordance with reg. 1(2) of the amending S.I.) by **The Income Tax (Purchased Life Annuities) Regulations 2008 (S.I. 2008/562), regs. 1(1), 20** (with reg. 27)
- C215** Pt. 5 applied (21.7.2008) by **Finance Act 2008 (c. 9), ss. 113, 114(7), Sch. 36 para. 48(5)** (with Sch. 36 para. 38)
- C216** Pt. 5 applied (1.4.2009) by **Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 32(6)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- C217** Pt. 5 applied (with modifications) (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 34** (with reg. 1(4)(6))
- C218** Pt. 5 applied (with modifications) (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 62(4)** (with reg. 1(4)(6))
- C219** Pt. 5 applied (with effect in accordance with s. 93(2) of the amending Act) by **Finance Act 2009 (c. 10), Sch. 46 para. 10(5)** (with Sch. 46 paras. 1011)
- C220** Pt. 5 power to apply (with modifications) conferred (1.1.2010 for specified purposes) by **Saving Gateway Accounts Act 2009 (c. 8), s. 24(4)(5), 31**; S.I. 2009/3332, art. 2(e)
- C221** Pt. 5 applied (with effect in accordance with s. 381(1) of the amending Act) by **Taxation (International and Other Provisions) Act 2010 (c. 8), ss. 145(6), 381(1)** (with Sch. 9 paras. 1-9, 22)
- C222** Pt. 5 applied (with modifications) (8.4.2010) by **Finance Act 2010 (c. 13), Sch. 1 paras. 32, 33**
- C223** Pt. 5 applied (with modifications) (1.4.2012) by **Finance Act 2011 (c. 11), Sch. 23 paras. 29(6), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C224** Pt. 5 applied (with modifications) (1.4.2012) by **Finance Act 2011 (c. 11), Sch. 23 paras. 37(5), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C225** Pt. 5 applied (with modifications) by **The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), Sch. 4 para. 29V(8)** (as inserted (6.4.2012) by S.I. 2012/821, regs. 1(1), 18)
- C226** Pt. 5 applied (1.4.2013) by **Finance Act 2012 (c. 14), s. 223, Sch. 38 paras. 5(5), 20(7), 31(7)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2
- C227** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 2 para. 81K(10)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C228** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 2 para. 81G(3)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C229** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 40K(9)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C230** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 3 para. 40G(3)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C231** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 421JF(6)** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by **Finance Act 2014 (c. 26), Sch. 8 paras. 228, 232**)
- C232** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 4 para. 28G(3)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C233** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 4 para. 28K(9)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C234** Pt. 5 applied by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 5 para. 57E(6)** (as inserted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 220, 222**)
- C235** Pt. 5 extended (30.6.2014) by **The International Tax Compliance (United States of America) Regulations 2014 (S.I. 2014/1506), regs. 1(2), 23(5)**
- C236** Pt. 5 applied (17.7.2014) by **Finance Act 2014 (c. 26), s. 247(5)** (with ss. 269-271)
- C237** Pt. 5 applied (17.7.2014) by **Finance Act 2014 (c. 26), s. 266(11)** (with ss. 269-271)

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- C238** Pt. 5 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para. 12**)
- C239** Pt. 5 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para. 3**)
- C240** Pt. 5 extended (with effect in accordance with s. 116(1) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 102(6)**
- C241** Pt. 5 modified (with effect in accordance with reg. 1(4) of the amending S.I.) by [The International Tax Compliance Regulations 2015 \(S.I. 2015/878\)](#), regs. 1(1), **20(5)** (with reg. 1(2)(3))
- C242** Pt. 5 excluded (E.W.N.I.) (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 8 para. 12(11)**
- C243** Pt. 5 excluded (E.W.N.I.) (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 8 para. 10(9)**
- C244** Pt. 5 modified (18.3.2016) by [The Taxes \(Base Erosion and Profit Shifting\) \(Country-by-Country Reporting\) Regulations 2016 \(S.I. 2016/237\)](#), regs. 1, **18(5)**
- C245** Pt. 5 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **79(4)**
- C246** Pt. 5 applied by [Income Tax Act 2007 \(c. 3\)](#), **s. 698A(3)** (as inserted (with effect in accordance with s. 34(8)(9) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **s. 34(6)**)
- C247** Pt. 5 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), **s. 114(3)** (with s. 117)
- C248** Pt. 5 applied by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **Sch. 7A para. 36(6)** (as inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 5 para. 2** (with Sch. 5 para. 28))
- C249** Pt. 5 applied by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **Sch. 7A para. 48(3)** (as inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 5 para. 2** (with Sch. 5 para. 28))
- C250** Pt. 5 modified (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), **Sch. 15 para. 94(6)**
- C251** Pt. 5 applied (25.4.2019) by [The Pension Schemes \(Information Requirements Repayment of Overseas Transfer Charge\) Regulations 2019 \(S.I. 2019/774\)](#), regs. 1, **5**
- C252** Pt. 5 applied (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2005/2045, **reg. 24L(14)** (as inserted by [The Income Tax \(Construction Industry Scheme\) \(Amendment\) Regulations 2021 \(S.I. 2021/321\)](#), regs. 1(1), **10**)
- C253** Pt. 5 applied (with effect in accordance with s. 121(6) of the amending Act) by 2014 c. 26, **s. 236E(6)** (as inserted by [Finance Act 2021 \(c. 26\)](#), **Sch. 30 para. 1**)

Jurisdiction

F519 44 General Commissioners.

.....

Textual Amendments

- F519** Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

F519 45 Quorum of Special Commissioners.

.....

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Textual Amendments

F519 Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F519}46 General and Special Commissioners.

.....

Textual Amendments

F519 Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F519}46A Regulations about jurisdiction.

.....

Textual Amendments

F519 Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F519}46B Questions to be determined by Special Commissioners.

.....

Textual Amendments

F519 Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

^{F519}46C Jurisdiction of Special Commissioners over certain claims included in returns.

.....

Textual Amendments

F519 Ss. 44-46C omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 25**

[^{F520}46D Questions to be determined by [^{F521}the relevant tribunal].

- (1) In so far as the question in dispute on an appeal to which this section applies—
 - (a) is a question of the value of any land or of a lease of land, and
 - (b) arises in relation to the taxation of chargeable gains (whether under capital gains tax or corporation tax) or in relation to a claim under the 1992 Act,

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the question shall be determined by the [^{F522}relevant tribunal].

(2) This section applies to—

- [^{F523}(a) an appeal against an amendment of a self-assessment under section 9C of this Act or paragraph 30 of Schedule 18 to the Finance Act 1998;
- (aa) an appeal against an amendment of a return under paragraph [^{F524}34] of Schedule 18 to the Finance Act 1998;
- (b) an appeal against a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act;
- (c) an appeal against an amendment of a partnership return under section 30B(1) of this Act;
- (d) an appeal against an assessment to tax which is not a self-assessment;
- (e) an appeal against [^{F525}a conclusion stated or amendment made by a closure notice under paragraph 7(2) of Schedule 1A to this Act relating to] a claim or election made otherwise than by being included in a return;
- (f) an appeal against a decision contained in a [^{F526}closure notice under paragraph 7(3)] of Schedule 1A to this Act disallowing in whole or in part a claim or election made otherwise than by being included in a return.

(3) In this section “the [^{F527}relevant tribunal]” means—

- (a) in relation to land in England and Wales, the [^{F528}Upper Tribunal];
- (b) in relation to land in Scotland, the Lands Tribunal for Scotland;
- (c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.]

Textual Amendments

- F520** Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 22 para. 7**
- F521** Words in s. 46D heading substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(a)** (with Sch. 5)
- F522** Words in s. 46D(1) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(b)** (with Sch. 5)
- F523** S. 46D(2)(a)(aa)(b)(c) substituted for s. 46D(2)(a)-(c) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(2)**
- F524** Word in s. 46D(2)(aa) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), **s. 119(12)(a)(iii)(13)**; [S.I. 2009/405](#), art. 2
- F525** Words in s. 46D(2)(e) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(3)**
- F526** Words in s. 46D(2)(f) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 29(4)**
- F527** Words in s. 46D(3) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(b)** (with Sch. 5)
- F528** Words in s. 46D(3)(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 96(c)** (with Sch. 5)

^{F520}**47 Special jurisdiction relating to tax on chargeable gains.**

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Textual Amendments

F520 Ss. 46B, 46C, 46D substituted for s. 47 (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 22 para. 7**

^{F529}47A

Textual Amendments

F529 S. 47A added by [Development Land Tax Act 1976 \(c. 24\)](#), Sch. 8 para. 13. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), Sch.27 Part X.

[^{F530}47B Special jurisdiction relating to Business Expansion Scheme.

If and so far as the question in dispute on any appeal against the refusal of relief under [^{F531}Chapter III of Part VII of the principal Act] (relief for investment in corporate trades), or against an assessment withdrawing any such relief, is a question of the value of an interest in land (within the meaning of [^{F531}Section 294(5) of that Act], it shall be determined—

- (a) if the land is in England and Wales, on a reference to the [^{F532}Upper Tribunal];
- (b) if the land is in Scotland, on a reference to the Lands Tribunal for Scotland; and
- (c) if the land is in Northern Ireland, on a reference to the Lands Tribunal for Northern Ireland.]

Textual Amendments

F530 S. 47B inserted by [Finance Act 1986 \(c. 41\)](#), s. 40(3), Sch. 9 para. 22 in relation to shares issued at any time after 18 March 1986.

F531 [Income and Corporation Taxes Act 1988 \(c. 1\)](#), Sch. 29 para. 32.

F532 Words in s. 47B(a) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 97** (with Sch. 5)

[^{F533}Appeals]

Textual Amendments

F533 S. 48 cross-heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 26**

[^{F534}47C Meaning of tribunal

In this Act “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.]

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Textual Amendments

F534 S. 47C inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 27**

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

^{F535} 48 Application to appeals and other proceedings

- (1) In the following provisions of this Part of this Act, unless the context otherwise requires—
- (a) “appeal” means any appeal under the Taxes Acts;
 - (b) a reference to notice of appeal given, or to be given, to HMRC is a reference to notice of appeal given, or to be given, under any provision of the Taxes Acts.
- (2) In the case of—
- (a) an appeal other than an appeal against an assessment, the following provisions of this Part of this Act shall, in their application to the appeal, have effect subject to any necessary modifications, including the omission of ^{F536}sections 54A to 54C and 56] below;
 - (b) any proceedings other than an appeal which, under the Taxes Acts, are to be subject to the relevant provisions of this Part of this Act, the relevant provisions—
 - (i) shall apply to the proceedings as they apply to appeals;
 - (ii) but shall, in that application, have effect subject to any necessary modifications, including (except in the case of applications under section 55 below) the omission of section 56 below.
- (3) In subsection (2), a reference to the relevant provisions of this Part of this Act is a reference to the following provisions of this Part, except sections 49A to 49I ^{F537}and 54A to 54C].]

Textual Amendments

F535 S. 48 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 28**

F536 Words in s. 48(2)(a) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 31(2)** (with [Sch. 9 paras. 1-9, 22](#))

F537 Words in s. 48(3) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 31(3)** (with [Sch. 9 paras. 1-9, 22](#))

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

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- C255** See [Oil Taxation Act 1975 \(c. 22\)](#), s.1, Sch.2 para.1(1), the Oil Taxation Acts, for modification regarding petroleum revenue tax and supplementary petroleum duty.
- C256** S. 48 applied by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits).
- C257** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C258** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), [12\(2\)\(a\)\(ii\)\(b\)](#); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)

^{F538} 49 Late notice of appeal

- (1) This section applies in a case where—
 - (a) notice of appeal may be given to HMRC, but
 - (b) no notice is given before the relevant time limit.
- (2) Notice may be given after the relevant time limit if—
 - (a) HMRC agree, or
 - (b) where HMRC do not agree, the tribunal gives permission.
- (3) If the following conditions are met, HMRC shall agree to notice being given after the relevant time limit.
- (4) Condition A is that the appellant has made a request in writing to HMRC to agree to the notice being given.
- (5) Condition B is that HMRC are satisfied that there was reasonable excuse for not giving the notice before the relevant time limit.
- (6) Condition C is that HMRC are satisfied that request under subsection (4) was made without unreasonable delay after the reasonable excuse ceased.
- (7) If a request of the kind referred to in subsection (4) is made, HMRC must notify the appellant whether or not HMRC agree to the appellant giving notice of appeal after the relevant time limit.
- (8) In this section “relevant time limit”, in relation to notice of appeal, means the time before which the notice is to be given (but for this section).]

Textual Amendments

- F538** S. 49 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 29](#)

Modifications etc. (not altering text)

- C254** [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#)))
- C257** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

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- C258** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C259** S. 49 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, Sch. 2 para. 1(1)
- C260** S. 49 applied (with modifications) (1.4.1999) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), regs. 1, **9**
- C261** S. 49 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C262** S. 49 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C263** S. 49 applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

^{F539} 49A Appeal: HMRC review or determination by tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) In such a case—
 - (a) the appellant may notify HMRC that the appellant requires HMRC to review the matter in question (see section 49B),
 - (b) HMRC may notify the appellant of an offer to review the matter in question (see section 49C), or
 - (c) the appellant may notify the appeal to the tribunal (see section 49D).
- (3) See sections 49G and 49H for provision about notifying appeals to the tribunal after a review has been required by the appellant or offered by HMRC.
- (4) This section does not prevent the matter in question from being dealt with in accordance with section 54 (settling appeals by agreement).

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C268** S. 49A applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

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C269 S. 49A(2)(a)-(c) restricted by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 7A para. 45\(5\)](#) (as inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 2](#) (with Sch. 5 para. 28))

49B Appellant requires review by HMRC

- (1) Subsections (2) and (3) apply if the appellant notifies HMRC that the appellant requires HMRC to review the matter in question.
- (2) HMRC must, within the relevant period, notify the appellant of HMRC’s view of the matter in question.
- (3) HMRC must review the matter in question in accordance with section 49E.
- (4) The appellant may not notify HMRC that the appellant requires HMRC to review the matter in question and HMRC shall not be required to conduct a review if—
 - (a) the appellant has already given a notification under this section in relation to the matter in question,
 - (b) HMRC have given a notification under section 49C in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal under section 49D.
- (5) In this section “relevant period” means—
 - (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
 - (b) such longer period as is reasonable.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 30](#) (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 21\(3\)\(4\)](#) (with Sch. 10 para. 43 (as amended by S.I. 2022/1321, regs. 1, 2(2)))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), [Sch. 1 para. 281\(5\)](#))
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), [reg. 7\(2\)](#) (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), [Sch. 2 para. 62](#))
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [11\(1\)](#)
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, [31](#))
- C270** S. 49B applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, [19\(4\)](#)

49C HMRC offer review

- (1) Subsections (2) to (6) apply if HMRC notify the appellant of an offer to review the matter in question.

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- (2) When HMRC notify the appellant of the offer, HMRC must also notify the appellant of HMRC’s view of the matter in question.
- (3) If, within the acceptance period, the appellant notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with section 49E.
- (4) If the appellant does not give HMRC such a notification within the acceptance period, HMRC’s view of the matter in question is to be treated as if it were contained in an agreement in writing under section 54(1) for the settlement of the matter.
- (5) The appellant may not give notice under section 54(2) (desire to repudiate or resile from agreement) in a case where subsection (4) applies.
- (6) Subsection (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49H.
- (7) HMRC may not notify the appellant of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—
 - (a) HMRC have already given a notification under this section in relation to the matter in question,
 - (b) the appellant has given a notification under section 49B in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal under section 49D.
- (8) In this section “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

C264 Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

C265 Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)

C266 Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

C267 Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)

49D Notifying appeal to the tribunal

- (1) This section applies if notice of appeal has been given to HMRC.
- (2) The appellant may notify the appeal to the tribunal.

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- (3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.
- (4) Subsections (2) and (3) do not apply in a case where—
 - (a) HMRC have given a notification of their view of the matter in question under section 49B, or
 - (b) HMRC have given a notification under section 49C in relation to the matter in question.
- (5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 49G or 49H.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by S.I. 2022/1321, regs. 1, 2(2)))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 62**)
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C271** Ss. 49D-49G applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

49E Nature of review etc

- (1) This section applies if HMRC are required by section 49B or 49C to review the matter in question.
- (2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.
- (3) For the purpose of subsection (2), HMRC must, in particular, have regard to steps taken before the beginning of the review—
 - (a) by HMRC in deciding the matter in question, and
 - (b) by any person in seeking to resolve disagreement about the matter in question.
- (4) The review must take account of any representations made by the appellant at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that HMRC's view of the matter in question is to be—
 - (a) upheld,
 - (b) varied, or

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- (c) cancelled.
- (6) HMRC must notify the appellant of the conclusions of the review and their reasoning within—
- (a) the period of 45 days beginning with the relevant day, or
 - (b) such other period as may be agreed.
- (7) In subsection (6) “relevant day” means—
- (a) in a case where the appellant required the review, the day when HMRC notified the appellant of HMRC’s view of the matter in question,
 - (b) in a case where HMRC offered the review, the day when HMRC received notification of the appellant’s acceptance of the offer.
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in subsection (6), the review is to be treated as having concluded that HMRC’s view of the matter in question (see sections 49B(2) and 49C(2)) is upheld.
- (9) If subsection (8) applies, HMRC must notify the appellant of the conclusion which the review is treated as having reached.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C271** Ss. 49D-49G applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

49F Effect of conclusions of review

- (1) This section applies if HMRC give notice of the conclusions of a review (see section 49E(6) and (9)).
- (2) The conclusions are to be treated as if they were an agreement in writing under section 54(1) for the settlement of the matter in question.
- (3) The appellant may not give notice under section 54(2) (desire to repudiate or resile from agreement) in a case where subsection (2) applies.

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- (4) Subsection (2) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under section 49G.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

C264 Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)

C265 Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)

C266 Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

C267 Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)

C271 Ss. 49D-49G applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

49G Notifying appeal to tribunal after review concluded

- (1) This section applies if—
- HMRC have given notice of the conclusions of a review in accordance with section 49E, or
 - the period specified in section 49E(6) has ended and HMRC have not given notice of the conclusions of the review.
- (2) The appellant may notify the appeal to the tribunal within the post-review period.
- (3) If the post-review period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “post-review period” means—
- in a case falling within subsection (1)(a), the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(6), or
 - in a case falling within subsection (1)(b), the period that—
 - begins with the day following the last day of the period specified in section 49E(6), and
 - ends 30 days after the date of the document in which HMRC give notice of the conclusions of the review in accordance with section 49E(9).

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Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C271** Ss. 49D-49G applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

49H Notifying appeal to tribunal after review offered but not accepted

- (1) This section applies if—
 - (a) HMRC have offered to review the matter in question (see section 49C), and
 - (b) the appellant has not accepted the offer.
- (2) The appellant may notify the appeal to the tribunal within the acceptance period.
- (3) But if the acceptance period has ended, the appellant may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this section “acceptance period” has the same meaning as in section 49C.

Textual Amendments

F539 Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)

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- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)

49I Interpretation of sections 49A to 49H

- (1) In sections 49A to 49H—
- (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is a reference to a notification in writing.
- (2) In sections 49A to 49H, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
- (a) notification of HMRC’s view under section 49B(2);
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under section 49C;
 - (c) notification of the conclusions of a review under section 49E(6); and
 - (d) notification of the conclusions of a review under section 49E(9).
- (3) But if a notification falling within any of the paragraphs of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.]

Textual Amendments

- F539** Ss. 49A-49I inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 3 para. 5)

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))
- C264** Ss. 49A-49I applied (with modifications) by [Finance Act 1999 \(c. 16\)](#), Sch. 17 para. 11(4A) (as inserted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 1 para. 281(5)**)
- C265** Ss. 49A-49I applied (with modifications) by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 7(2)** (as substituted (1.4.2009) by [S.I. 2009/56](#), art. 1(2), **Sch. 2 para. 62**)
- C266** Ss. 49A-49I applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**
- C267** Ss. 49A-49I applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), Sch. para. 16(4) (as inserted (6.4.2017) by [S.I. 2017/466](#), regs. 1, **31**)
- C272** S. 49I applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), regs. 1, **19(4)**

50 Procedure.

- F540**(1)
- F540**(2)
- F540**(3)

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^{F540}(4)

^{F540}(5)

[^{F541}[^{F542}(6) If, on an appeal notified to the tribunal, the tribunal decides—]

- (a) that, ^{F543}..., the appellant is overcharged by a self-assessment;
- (b) that, ^{F544}..., any amounts contained in a partnership statement are excessive; or
- (c) that the appellant is overcharged by an assessment other than a self-assessment,

the assessment or amounts shall be reduced accordingly, but otherwise the assessment or statement shall stand good.

(7) [^{F545}If, on an appeal notified to the tribunal, the tribunal decides]—

- (a) that the appellant is undercharged to tax by a self-assessment ^{F546}... ;
- (b) that any amounts contained in a partnership statement ^{F547}... are insufficient; or
- (c) that the appellant is undercharged by an assessment other than a self-assessment,

the assessment or amounts shall be increased accordingly.]

[^{F548}(7A) [^{F549}If, on an appeal notified to the tribunal, the tribunal decides] that a claim or election [^{F550}which was the subject of a decision contained in a closure notice under section 28A] of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that [^{F551}the tribunal decides is] appropriate, but otherwise the decision in the notice shall stand good.]

[^{F552}(8) Where, on an appeal [^{F553}notified to the tribunal] against an assessment [^{F554}(other than a self-assessment)] which—

- (a) assesses an amount which is chargeable to tax, and
- (b) charges tax on the amount assessed,

[^{F555}the tribunal decides] as mentioned in subsection (6) or (7) above, [^{F556}the tribunal may], unless the circumstances of the case otherwise require, reduce or, as the case may be, increase only the amount assessed; and where any appeal [^{F553}notified to the tribunal] is so determined the tax charged by the assessment shall be taken to have been reduced or increased accordingly.]

[^{F557}(9) Where any amounts contained in a partnership statement are reduced under subsection (6) above or increased under subsection (7) above, an officer of the Board shall by notice to each of the relevant partners amend—

- [^{F558}(a) the partner's return under section 8 or 8A of this Act, or]
- (b) the partner's company tax return,

so as to give effect to the reductions or increases of those amounts.]

[^{F559}(10) Where an appeal is notified to the tribunal, the decision of the tribunal on the appeal is final and conclusive.

(11) But subsection (10) is subject to—

- (a) sections 9 to 14 of the TCEA 2007,
- (b) Tribunal Procedure Rules, and
- (c) the Taxes Acts.]

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Textual Amendments

- F540** S. 50(1)-(5) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 6(a), [Sch. 2 Pt. I](#)
- F541** S. 50(6)(7) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 17\(1\)](#); S.I. 1998/3173, art. 2
- F542** Words in s. 50(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(2\)](#)
- F543** Words in s. 50(6)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(2)(a), [Sch. 33 Pt. 2\(13\)](#)
- F544** Words in s. 50(6)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(2)(b), [Sch. 33 Pt. 2\(13\)](#)
- F545** Words in s. 50(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(3\)](#)
- F546** Words in s. 50(7)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(3)(a), [Sch. 33 Pt. 2\(13\)](#)
- F547** Words in s. 50(7)(b) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), Sch. 29 para. 30(3)(b), [Sch. 33 Pt. 2\(13\)](#)
- F548** S. 50(7A) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 7](#)
- F549** Words in s. 50(7A) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(4\)\(a\)](#)
- F550** Words in s. 50(7A) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 30\(4\)](#)
- F551** Words in s. 50(7A) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(4\)\(b\)](#)
- F552** [Finance \(No. 2\) Act 1975 \(c. 45\)](#), [s.67\(2\)](#), in relation to all years except that judgments in any court given in proceedings commenced before 29 April 1975 are not to be affected.
- F553** Words in s. 50(8) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(5\)\(a\)](#)
- F554** Words in s. 50(8) inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 17\(2\)](#); S.I. 1998/3173, art. 2
- F555** Words in s. 50(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(5\)\(b\)](#)
- F556** Words in s. 50(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(5\)\(c\)](#)
- F557** S. 50(9) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 27\(4\)](#); S.I. 1998/3173, art. 2
- F558** S. 50(9)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 30\(5\)](#)
- F559** S. 50(10)(11) added (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 31\(6\)](#)

Modifications etc. (not altering text)

- C254** [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by S.I. 2022/1321, regs. 1, 2(2)))
- C257** [Ss. 48-54](#): power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

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- C258** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(ii)(b)**; [S.R. 1999/149](#), art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C273** S. 50 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C274** S. 50 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, **Sch.17 para.18** (special tax on banking deposits).
- C275** S. 50(6)-(8) excluded (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, **204(8)**
- C276** S. 50(6)(7)(10)(11)(a)(b) applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **11(1)**

^{F560}**51 Power of Commissioners to obtain information from appellant.**

.....

Textual Amendments

- F560** S. 51 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 7, **Sch. 2 Pt. I**

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))

^{F561}**52 Evidence.**

.....

Textual Amendments

- F561** S. 52 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by [The General and Special Commissioners \(Amendment of Enactments\) Regulations 1994 \(S.I. 1994/1813\)](#), Sch. 1 para. 7, **Sch. 2 Pt. I**

Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, **2(2)**))

^{F562}**53 Appeals against summary determination of penalties.**

.....

Textual Amendments

- F562** S. 53 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 32**

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Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#)))

54 Settling of appeals by agreement.

- (1) Subject to the provisions of this section, where a person gives notice of appeal and, before the appeal is determined by the [^{F563}tribunal], the inspector or other proper officer of the Crown and the appellant come to an agreement, whether in writing or otherwise, that the assessment or decision under appeal should be treated as upheld without variation, or as varied in a particular manner or as discharged or cancelled, the like consequences shall ensue for all purposes as would have ensued if, at the time when the agreement was come to, the [^{F563}tribunal] had determined the appeal and had upheld the assessment or decision without variation, had varied it in that manner or had discharged or cancelled it, as the case may be.
- (2) Subsection (1) of this section shall not apply where, within thirty days from the date when the agreement was come to, the appellant gives notice in writing to the inspector or other proper officer of the Crown that he desires to repudiate or resile from the agreement.
- (3) Where an agreement is not in writing—
 - (a) the preceding provisions of this section shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the inspector or other proper officer of the Crown to the appellant or by the appellant to the inspector or other proper officer; and
 - (b) the references in the said preceding provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.
- (4) Where—
 - (a) a person who has given a notice of appeal notifies the inspector or other proper officer of the Crown, whether orally or in writing, that he desires not to proceed with the appeal; and
 - (b) thirty days have elapsed since the giving of the notification without the inspector or other proper officer giving to the appellant notice in writing indicating that he is unwilling that the appeal should be treated as withdrawn, the preceding provisions of this section shall have effect as if, at the date of the appellant's notification, the appellant and the inspector or other proper officer had come to an agreement, orally or in writing, as the case may be, that the assessment or decision under appeal should be upheld without variation.
- (5) The references in this section to an agreement being come to with an appellant and the giving of notice or notification to or by an appellant include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant in relation to the appeal.

Textual Amendments

F563 Word in s. 54(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 33](#)

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Modifications etc. (not altering text)

- C254** Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#)))
- C257** Ss. 48-54: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), [ss. 13\(2\)\(a\)\(ii\)\(b\)](#), [28\(2\)](#); [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#) (with [arts. 3-6](#))
- C258** Ss. 48-54 power to apply and modify conferred (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), [arts. 1\(3\)](#), [12\(2\)\(a\)\(ii\)\(b\)](#); [S.R. 1999/149](#), [art. 2\(b\)\(c\)](#), [Schs. 1, 2](#) (with [arts. 3-6](#))
- C277** See—[Finance Act 1981 \(c. 35\)](#), [s.134](#), [Sch.17 para.18](#)—application of this section to the special tax on banking deposits. [Finance Act 1982\(c. 39\)](#), [s.156](#), [Sch.21 para.4\(1\)](#)—application of s.54 to the tribunal under [Finance Act 1970 s.463](#) in relation to functions transferred by [s.156](#). [Finance \(No. 2\) Act 1987 \(c. 51\)](#), [s. 84\(7\)](#)—nothing in [s. 55](#) applies to appeals against assessments under [Finance \(No. 2\) Act 1987 s. 84](#). [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [s. 705\(7\)](#)—agreement as to operation of [s. 703](#) advance corporation tax taken into account in tax avoidance counteraction notice) requires agreement of all companies concerned.
- C278** [S. 54](#) applied (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 11\(1\)](#)
- C279** [S. 54](#): power to apply conferred (8.7.2002) by [Tax Credits Act 2002 \(c. 21\)](#), [ss. 61, 63\(8\)\(c\)](#)
- C280** [S. 54](#) applied (with modifications) (17.12.2002) by [The Tax Credits \(Appeals\) Regulations 2002 \(S.I. 2002/2926\)](#), [regs. 1\(1\), 3](#) (with [reg. 1\(2\)](#))
- C281** [S. 54](#) applied (with modifications) (25.2.2005) by [The Child Trust Funds \(Non-tax Appeals\) Regulations 2005 \(S.I. 2005/191\)](#), [regs. 1\(1\), 4\(1\)](#)
- C282** [S. 54](#) power to apply (with modifications) conferred by [Child Trust Funds Act 2004 \(c. 6\)](#), [s. 23\(6\)](#) (as substituted (1.4.2009) by [S.I. 2009/56](#), [art. 1\(2\)](#), [Sch. 1 para. 416\(4\)](#))
- C283** [S. 54](#) applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), [regs. 1, 11\(1\)](#)
- C284** [S. 54](#) applied (with modifications) (E.W.S.) (12.8.2014) by [The Tax Credits \(Settlement of Appeals\) Regulations 2014 \(S.I. 2014/1933\)](#), [regs. 1\(1\), 3](#)
- C285** [S. 54](#) power to apply (with modifications) conferred (14.11.2016 for the purposes of the trial, 21.4.2017 in so far as not already in force) by [Childcare Payments Act 2014 \(c. 28\)](#), [ss. 59\(4\)\(c\), 75\(2\)](#); [S.I. 2016/1083](#), [reg. 2\(g\)](#); [S.I. 2017/578](#), [reg. 3\(e\)](#)
- C286** [S. 54](#) applied (with modifications) (30.11.2016) by [The Childcare Payments \(Appeals\) Regulations 2016 \(S.I. 2016/1078\)](#), [regs. 1, 7](#)
- C287** [S. 54](#) applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), [Sch. para. 16\(4\)](#) (as inserted (6.4.2017) by [S.I. 2017/466](#), [regs. 1, 31](#))
- C288** [S. 54](#) applied (25.1.2018) by [The Help-to-Save Accounts Regulations 2018 \(S.I. 2018/87\)](#), [regs. 1, 19\(4\)](#)

[^{F564}54A No questioning in appeal of amounts of certain social security income

- (1) Subsection (2) applies if an amount is notified under section 54B(1) and—
 - (a) no objection is made to the notification within 60 days after its date of issue, or such further period as may be allowed under section 54B(4) and (5), or
 - (b) an objection is made but is withdrawn by the objector by notice.
- (2) The amount is not to be questioned in any appeal against any assessment in respect of income including the amount.
- (3) Subsection (4) applies if an amount is notified under section 54B(1) and—

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- (a) an objection is made to the notification within 60 days after its date of issue, or such further period as may be allowed under section 54B(4) and (5),
 - (b) the appropriate officer and the objector come to an agreement that the amount notified should be varied in a particular manner, and
 - (c) the officer confirms that agreement in writing.
- (4) The amount, as varied, is not to be questioned in any appeal against any assessment in respect of income including that amount.
- (5) Subsection (4) does not apply if, within 60 days from the date when the agreement was come to, the objector gives to the appropriate officer notice that the objector wishes to repudiate or resile from the agreement.

Textual Amendments

F564 Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 32](#) (with [Sch. 9 paras. 1-9, 22](#))

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321, regs. 1, 2\(2\)](#)))

54B Notifications of taxable amounts of certain social security income

- (1) The appropriate officer may by notice notify a person who is liable to pay any income tax charged on any unemployment benefit, jobseeker's allowance or income support—
 - (a) of the amount on which the tax is charged, or
 - (b) of an alteration in an amount previously notified under paragraph (a) or this paragraph.
- (2) A notification under subsection (1) must—
 - (a) state its date of issue, and
 - (b) state that the person notified may object to the notification by notice given within 60 days after that date.
- (3) A notification under subsection (1)(b) cancels the previous notification concerned.
- (4) An objection to a notification under subsection (1) may be made later than 60 days after its date of issue if, on an application for the purpose—
 - (a) the appropriate officer is satisfied—
 - (i) that there was a reasonable excuse for not objecting before the end of the 60 days, and
 - (ii) that the application was made without unreasonable delay after the end of the 60 days, and
 - (b) the officer gives consent in writing.
- (5) If the officer is not so satisfied, the officer is to refer the application for determination by the tribunal.

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Textual Amendments

F564 Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 32](#) (with [Sch. 9 paras. 1-9, 22](#))

Modifications etc. (not altering text)

C254 [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#)))

54C Interpretation of sections 54A and 54B: “appropriate officer” etc

- (1) In sections 54A and 54B “the appropriate officer” means the appropriate officer—
 - (a) in Great Britain, of the Department for Work and Pensions, and
 - (b) in Northern Ireland, of the Department for Social Development.
- (2) Section 48(1)(a) (meaning of “appeal” in the following provisions of Part 5) does not apply for the purposes of sections 54A and 54B.]

Textual Amendments

F564 Ss. 54A-54C inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 32](#) (with [Sch. 9 paras. 1-9, 22](#))

Modifications etc. (not altering text)

C254 [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#)))

[^{F565}55 Recovery of tax not postponed.

- [^{F566}(1) This section applies to an appeal to the [^{F567}tribunal] against—
 - [^{F568}[^{F569}(a) an amendment of a self-assessment—
 - (i) under section 9C of this Act, or
 - (ii) under paragraph 30 or [^{F570}34] of Schedule 18 to the Finance Act 1998,
 - (aa) a conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act,]
 - (b) an assessment to tax other than a self-assessment,]
 - ^{F571}(c)
 - ^{F572}(d)]
- (2) [^{F573}Except as otherwise provided by the following provisions of this section], the tax charged[^{F574}—
 - (a) by the amendment or assessment, or
 - (b) where the appeal is against a conclusion stated by a closure notice, as a result of that conclusion,]
 shall be due and payable as if [^{F575}there had been no appeal.]

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[^{F576}(3) If the appellant has grounds for believing that the amendment or assessment overcharges the appellant to tax, or as a result of the conclusion stated in the closure notice the tax charged on the appellant is excessive, the appellant may—

- (a) first apply by notice in writing to HMRC within 30 days of the specified date for a determination by them of the amount of tax the payment of which should be postponed pending the determination of the appeal;
- (b) where such a determination is not agreed, refer the application for postponement to the tribunal within 30 days from the date of the document notifying HMRC's decision on the amount to be postponed.

An application under paragraph (a) must state the amount believed to be overcharged to tax and the grounds for that belief.]

[An application under subsection (3) above may be made more than thirty days after
^{F577}(3A) [^{F578}the specified date] if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that he is over-charged to tax by the [^{F579}amendment or assessment][^{F580}, or as a result of the conclusion stated in the closure notice][^{F581}, or where the notice of appeal has been given after the relevant time limit (see section 49)].]

[^{F582}(4) If, after any determination of the amount of tax the payment of which should be so postponed—

- (a) there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount so determined has become excessive or, as the case may be, insufficient, and
- (b) the parties cannot agree on a revised determination,
the party mentioned in paragraph (a) may, at any time before the determination of the appeal, apply to the tribunal for a revised determination of that amount.]

[^{F583}(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]

(6) The amount of tax the payment of which shall be postponed pending the determination of the appeal shall be the amount (if any) in which it appears ^{F584}... that there are reasonable grounds for believing that the appellant is overcharged to tax; and—

- [^{F585}(a) in the case of a determination made on an application under subsection (3) above, other than an application made by virtue of subsection (3A) above, the date on which any tax the payment of which is not so postponed is due and payable shall be determined as if the tax were charged by an [^{F579}amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and
- (b) in the case of a determination made on an application under subsection (4) above—
 - (i) the date on which any tax the payment of which ceases to be so postponed is due and payable shall be determined as if the tax were charged by an [^{F579}amendment or assessment] notice of which was issued on the date of that determination and against which there had been no appeal; and
 - (ii) any tax overpaid shall be repaid.]

[^{F586}(6A) Notwithstanding the provisions of sections 11 and 13 of the TCEA 2007, the decision of the tribunal shall be final and conclusive.]

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- [^{F587}(7) If the appellant and HMRC reach an agreement as to the amount of tax the payment of which should be postponed pending the determination of the appeal, the agreement shall not have effect unless—
- (a) the agreement is in writing, or
 - (b) the fact that the agreement has been reached, and the terms of the agreement, are confirmed by notice in writing given—
 - (i) by the appellant to HMRC, or
 - (ii) by HMRC to the appellant.]

^{F588}(8)

[Where an agreement is made which has effect under subsection (7), references in ^{F589}(8A) subsection (6)(a) and (b) above to the date of the determination shall be construed as references to the date that the agreement is confirmed in writing.]

[Subsections (8C) [^{F591}to (8E)] apply where a person has been given an accelerated ^{F590}(8B) payment notice or partner payment notice under Chapter 3 of Part 4 of the Finance Act 2014 and that notice has not been withdrawn.

(8C) Nothing in this section enables the postponement of the payment of (as the case may be)—

- (a) the understated tax to which the payment specified in the notice under section 220(2)(b) of that Act relates,
- (b) the disputed tax specified in the notice under section 221(2)(b) of that Act, ^{F592} ...
- (c) the understated partner tax to which the payment specified in the notice under paragraph 4(1)(b) of Schedule 32 to that Act relates [^{F593}, ^{F594} ...

[any amount of tax specified in the notice by virtue of an amendment made ^{F595}(ca) under section 227(7A) of that Act, or]

- (d) the amount of tax specified in an assessment under paragraph 76 of Schedule 18 to the Finance Act 1998 where—
 - (i) an asserted surrenderable amount is specified in the notice under section 220(2)(d) of the Finance Act 2014 or under paragraph 4(1)(d) of Schedule 32 to that Act, and
 - (ii) the claimant company has failed to act in accordance with paragraph 75(6) of Schedule 18 to the Finance Act 1998].

(8D) Accordingly, if the payment of an amount of tax within subsection (8C)(b) is postponed by virtue of this section immediately before the accelerated payment notice is given, it ceases to be so postponed with effect from the time that notice is given, and the tax is due and payable—

- (a) if no representations were made under section 222 of that Act in respect of the notice, on or before the last day of the period of 90 days beginning with the day the notice or partner payment notice is given, and
- (b) if representations were so made, on or before whichever is later of—
 - (i) the last day of the 90 day period mentioned in paragraph (a), and
 - (ii) the last day of the period of 30 days beginning with the day on which HMRC's determination in respect of those representations is notified under section 222 of that Act.]

[If the payment of an amount of tax within subsection (8C)(ca) is postponed by virtue ^{F596}(8E) of this section immediately before notice of the amendment is given, it ceases to be

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so postponed with effect from the time that the notice of the amendment is given, and the tax is due and payable on or before—

- (a) the last day of the period of 30 days beginning with the day on which the notice is given, or
- (b) if later, the last day on which it would have been payable under subsection (8D) if it had been included in the amount specified in the accelerated payment notice or partner payment notice when that notice was given.]

[On the determination of the appeal—

- ^{F597}(9) (a) the date on which any tax payable in accordance with that determination is due and payable shall, so far as it is tax the payment of which had been postponed, or which would not have been charged by the [^{F579}amendment or assessment][^{F598}, or as a result of the conclusion stated in the closure notice,] if there had been no appeal, be determined as if the tax were charged by an [^{F579}amendment or assessment]—
 - (i) notice of which was issued on the date on which [^{F599}HMRC issue] to the appellant a notice of the total amount payable in accordance with the determination, and
 - (ii) against which there had been no appeal; and
- (b) any tax overpaid shall be repaid.]

^{F600}[^{F601}(10)

(10A) In this section “the specified date” means the date of—

- (a) the issue of the notice of amendment or assessment, or
- (b) in the case of an appeal against a conclusion stated or amendment made by a closure notice, the issue of the closure notice.

[^{F602}(10B) References in this section to agreements between an appellant and HMRC, and to the giving of notices between the parties, include references to agreements, and the giving of notices, between a person acting on behalf of the appellant in relation to the appeal and HMRC.]]

^{F603}(11)]

Textual Amendments

- F565** S. 55 substituted by [Finance \(No.2\) Act 1975 \(c. 45\), s. 45\(1\)](#) in relation to appeals against assessments notices of which were issued after 31 July 1975.
- F566** S. 55(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 18\(1\)](#); S.I. 1998/3173, art. 2
- F567** Word in s. 55 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 34\(2\)](#)
- F568** S. 55(1)(a)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 28](#); S.I. 1998/3173, art. 2
- F569** S. 55(1)(a)(aa) substituted for s. 55(1)(a) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 31\(2\)](#)
- F570** Word in s. 55(1)(a)(ii) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 119\(12\)\(a\)\(iv\)\(13\)](#); S.I. 2009/405, art. 2
- F571** S. 55(1)(c) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 257\(a\), Sch. 3 Pt. 1](#) (with Sch. 2)

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- F572** S. 55(1)(d) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 20 para. 11** (with Sch. 20 para. 50(9))
- F573** Finance Act 1982 (c. 39), **s.68(1)** in relation to notices of assessment issued after 30 July 1982
- F574** Words in s. 55(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(3)**
- F575** Finance Act 1989 (c. 26), **s. 156(2)(a)** for tax charged by any assessment notice of which is issued after 30 July 1982
- F576** S. 55(3) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(3)**
- F577** Finance Act 1982 (c. 39), **s.68(2)(3)** in relation to notices of assessment issued after 30 July 1982
- F578** Words in s. 55(3A) substituted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(5)(a)**
- F579** Words in s. 55 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 18(2)**; S.I. 1998/3173, art. 2
- F580** Words in s. 55(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(5)(b)**
- F581** Words in s. 55(3A) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(4)**
- F582** S. 55(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(5)**
- F583** S. 55(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(6)**
- F584** Words in s. 55(6) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(7)**
- F585** Finance Act 1989 (c. 26), **s. 156(2)** in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F586** S. 55(6A) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(8)**
- F587** S. 55(7) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(9)**
- F588** S. 55(8) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(10)**
- F589** S. 55(8A) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(11)**
- F590** S. 55(8B)-(8D) inserted (17.7.2014) by Finance Act 2014 (c. 26), **s. 224(1)**
- F591** Words in s. 55(8B) substituted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 6 para. 10(8)(a)**
- F592** Word in s. 55(8C) omitted (26.3.2015) by virtue of Finance Act 2015 (c. 11), **Sch. 18 para. 11**
- F593** S. 55(8C)(d) and preceding word inserted (26.3.2015) by Finance Act 2015 (c. 11), **Sch. 18 para. 11**
- F594** Word in s. 55(8C)(c) omitted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by virtue of Finance Act 2018 (c. 3), **Sch. 6 para. 10(8)(b)(i)**
- F595** S. 55(8C)(ca) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 6 para. 10(8)(b)(ii)**
- F596** S. 55(8E) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 6 para. 10(8)(c)**
- F597** Finance Act 1989 (c. 26), s. 156(2)(c) in relation to tax charged by any assessment notice of which is issued after 30 July 1982
- F598** Words in s. 55(9)(a) inserted (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 31(6)**
- F599** Words in s. 55(9)(a)(i) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(12)**
- F600** S. 55(10) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 34(13)**

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- F601** S. 55(10)-(10B) substituted for s. 55(10) (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 31\(7\)](#)
- F602** S. 55(10B) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 34\(14\)](#)
- F603** S. 55(11) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 34\(15\)](#)

Modifications etc. (not altering text)

- C254** [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))
- C289** S. 55 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C290** S. 55 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 9\(6\)](#)
- C291** S. 55 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), [10](#)
- C292** S. 55 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [11\(2\)\(4\)](#)
- C293** S. 55 modified (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 21\(4\)](#)
- C294** S. 55(3)(4) modified by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [s. 10\(5\)](#)
S. 55(3)(4) restricted by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [s. 306\(8\)](#)
- C295** S. 55(3) excluded (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [Sch. 15 para. 40\(7\)](#)
- C296** S. 55(3)(4) restricted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [ss. 376](#), [1034\(1\)](#) (with [Sch. 2](#))
- C297** S. 55(3)(4) excluded by [Income Tax Act 2007 \(c. 3\)](#), [s. 257PA\(3\)](#) (as inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 11 para. 1](#))
- C298** S. 55(3)-(8A) excluded by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 608Y\(2\)](#) (as inserted (with effect in accordance with [Sch. 3 para. 7](#) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 3 para. 4](#))
- C299** S. 55 modified by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 27 para. 19\(3\)](#)
- C300** S. 55(4) excluded (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [Sch. 15 para. 40\(7\)](#)
- C301** S. 55(8D) modified (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 227\(9\)\(b\)](#)

[^{F604}56] Payment of tax where there is a further appeal

- (1) This section applies if a party to an appeal against an assessment (the “initial appeal”) makes a further appeal.
- (2) Tax is payable or repayable in accordance with the determination of the court or tribunal on the initial appeal, despite the further appeal having been made.
- (3) But in a case where the amount charged by the assessment is altered by the order or judgment of the Upper Tribunal or court—
 - (a) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as may be allowed by that order or judgment; and
 - (b) if too little tax has been charged, the amount undercharged shall be due and payable at the expiration of a period of thirty days beginning with the date on which HMRC issue to the other party a notice of the total amount payable in accordance with the order or judgment.

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- [^{F605}(4) Subsection (5) applies where—
- (a) an accelerated payment notice or partner payment notice has been given to a party to the appeal under Chapter 3 of Part 4 of the Finance Act 2014 (and not withdrawn), and
 - (b) the assessment has effect, or partly has effect, to counteract the whole or part of the asserted advantage (within the meaning of section 219(3) of that Act) by reason of which the notice was given.
- (5) If, on the application of HMRC, the relevant court or tribunal considers it necessary for the protection of the revenue, it may direct that subsection (2) does not apply so far as the tax relates to the counteraction of the whole or part of the asserted advantage, and—
- (a) give permission to withhold all or part of any repayment, or
 - (b) require the provision of adequate security before repayment is made.
- (6) “Relevant court or tribunal” means the tribunal or court from which permission or leave to appeal is sought.]]

Textual Amendments

- F604** S. 56 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 35** (with Sch. 3 para. 11(3)(4))
- F605** S. 56(4)-(6) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), s. **225(1)**

Modifications etc. (not altering text)

- C254** [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with Sch. 10 para. 43 (as amended by S.I. 2022/1321, regs. 1, 2(2)))
- C302** S. 56 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
 S. 56 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C303** S. 56 applied (6.4.1990) by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), **regs. 1, 9**
 S. 56 applied (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988—89\) Regulations 1991 \(S.I. 1991/851\)](#), **regs. 1, 7(4)**
- C304** S. 56 applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), **reg. 7(4)**
- C305** S. 56: power to modify conferred (E.W.S.) (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 13(2)(a)(iii)(b)**, 28(2); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C306** S. 56 power to apply and modify conferred (N.I.) (26.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [The Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\)](#), arts. 1(3), **12(2)(a)(iii)(b)**; S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (with arts. 3-6)
- C307** S. 56 applied by [The Social Security Contributions \(Decisions and Appeals\) Regulations 1999 \(S.I. 1999/1027\)](#), **reg. 12** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 67** and subsequently by S.I. 2009/777, arts. 1, 6)
- C308** S. 56 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), **regs. 1, 11(3)(4)**
- C309** S. 56 applied by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. **608Q(4)** (as inserted (with effect in accordance with Sch. 3 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 3 para. 4**)

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C310 S. 56(2): power to disapply conferred by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 608Y\(3\)](#) (as inserted (with effect in accordance with Sch. 3 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 3 para. 4](#))

^{F606}**56A Appeals from the Special Commissioners.**

.....

Textual Amendments

F606 Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

^{F606}**56B Regulations about practice and procedure.**

.....

Textual Amendments

F606 Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

^{F606}**56C Power of Special Commissioners to order costs.**

.....

Textual Amendments

F606 Ss. 56A-56D omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 36](#)

Modifications etc. (not altering text)

C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 21\(3\)\(4\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))

^{F606}**56D Power of Special Commissioners to publish reports of decisions.**

.....

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<p>Textual Amendments</p> <p>F606 Ss. 56A-56D omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 36</p>
<p>Modifications etc. (not altering text)</p> <p>C254 Ss. 47C-57 applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by Finance Act 2022 (c. 3), Sch. 10 para. 21(3)(4) (with Sch. 10 para. 43 (as amended by S.I. 2022/1321, regs. 1, 2(2)))</p>

Chargeable gains

57 Regulations about appeals.

- (1) [^{F607}The Commissioners for Her Majesty’s Revenue and Customs may make regulations]—
- (a) as respects the conduct of appeals against assessments and decisions on claims under the [^{F608}1992 Act],
 - (b) entitling persons, in addition to those who would be so entitled apart from the regulations, [^{F609}to be parties to] such appeals,
 - (c) regulating the time within which such appeals or claims may be brought or made,
 - (d) where the market value of an asset on a particular date, or an apportionment or any other matter, may affect the liability to capital gains tax of two or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions,
 - (e) authorising [^{F610}an officer of Revenue and Customs], notwithstanding the obligation as to secrecy imposed by virtue of this or any other Act, to disclose to a person entitled to appear on such an appeal the market value of an asset as determined by an assessment or decision on a claim, or to disclose to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date, or an apportionment or any other matter, any decision on the matter made by [^{F610}an officer of Revenue and Customs].

[^{F611}(1A) Regulations under this section may not make provision for the practice and procedure to be followed in the First-tier Tribunal or Upper Tribunal.]

[^{F612}(2)

- (3) Regulations under this section may contain such supplemental and incidental provisions as appear to the Board to be expedient including in particular—
- [^{F613}(a)
 - [^{F614}(b) provisions corresponding to section 563 of the Capital Allowances Act (determination of apportionment affecting tax liability of two or more persons), and]
 - (c) provisions authorising the giving of conditional decisions where, under [^{F615}section 46D of this Act or Tribunal Procedure Rules], [^{F616}... questions on an appeal against an assessment or a decision on a claim may go partly to one tribunal and partly to another.

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- (4) Regulations under this section—
- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, and
 - (b) shall have effect notwithstanding anything in this Act.

Textual Amendments

- F607** Words in s. 57(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(a)**
- F608** Words in s. 57(1)(a) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 2(2)** (with ss. 60, 101(1), 171, 201(3)).
- F609** Words in s. 57(1)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(b)**
- F610** Words in s. 57(1)(e) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(2)(c)**
- F611** S. 57(1A) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(3)**
- F612** *Repealed, as regards disposals after 22 July 1970, by Finance Act 1971 ss.55 and 69(7) and Sch.14, Part III, subject to Finance Act 1971, s.55 and Sch.9.*
- F613** S. 57(3)(a) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(4)(a)**
- F614** S. 57(3)(b) substituted (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), **Sch. 2 para. 2** (with Sch. 3)
- F615** Words in s. 57(3)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 37(4)(b)**
- F616** Words omitted repealed (for 1979-80 et seq.) by [Capital Gains Tax Act 1979 \(c. 14\)](#), s. 158, **Sch. 8**

Modifications etc. (not altering text)

- C254** [Ss. 47C-57](#) applied (temp. until 30.4.2024) (with modifications in respect of s. 55) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 21(3)(4)** (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, 2(2)))
- C311** S. 57(1)(d) modified by [Finance Act 1974 \(c. 30\)](#), s. 47, **Sch.10 para. 5(5)**

^{F617}**57A**

Textual Amendments

- F617** S. 57A added by [Development Land Tax Act 1976 \(c. 24\)](#), **Sch. 8 para. 16**. [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 s.98\(6\)](#), [Sch. 27 Pt. X](#).

^{F618}**57B**

Textual Amendments

- F618** S. 57B repealed and superseded (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 76, 82, [Sch. 16 paras. 4, 5](#), **Sch. 18 Pt.IX**

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F619

Textual Amendments

F619 S. 58 cross-heading omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 38** (with Sch. 3 para. 11(3)(5))

^{F620}58 Proceedings in tax cases in Northern Ireland.

.....

Textual Amendments

F620 S. 58 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 38** (with Sch. 3 para. 11(3)(5))

^{F621}59 Election for county court in Northern Ireland.

.....

Textual Amendments

F621 S. 59 repealed by [Finance Act 1988 \(c. 39\)](#), ss. 134(2), 148, **Sch. 14 Part IX** from 3 April 1989; S.I. 1989/473

[^{F622}PART VA

PAYMENT OF TAX

Textual Amendments

F622 Pt. 5A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **s. 192** (with s. 198(1)); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C312 Pt. 5A modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 18 para. 39(2)(a)** (with Sch. 18 para. 59(2)); S.I. 1998/3173, art. 2

C313 Pt. 5A applied (with modifications) (E.W.S.) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **reg. 62(4)** (as amended (with application in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/661, **regs. 1(1), 5**)

C314 Pt. 5A applied in part (with modifications) by the [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), **s. 11A(1)-(3)** (as substituted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para 3**)

C315 Pt. 5A applied in part (with modifications) by the [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), **s. 11A(1)-(3)** (as substituted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), **Sch. 1 para 12**)

C316 Pt. 5A applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1), 79(4)**

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C317 Pt. 5A applied (with modifications) (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), Sch. 16 para. 11(2)

[^{F623}Income tax and capital gains tax]

Textual Amendments

F623 S. 59A cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 29(1)**; S.I. 1998/3173, art. 2

59A Payments on account of income tax.

- (1) [^{F624}Subject to subsection (9) below,] this section applies to any person (the taxpayer) as regards a year of assessment if as regards the immediately preceding year—
- (a) he [^{F625}is assessed] to income tax under section 9 of this Act in any amount, and
 - (b) that amount (the assessed amount) exceeds the amount of any income tax which has been deducted at source, and
 - (c) the amount of the excess (the relevant amount) is not less than such amount as may be prescribed by regulations made by the Board, and
 - (d) the proportion which the relevant amount bears to the assessed amount is not less than such proportion as may be so prescribed.
- (2) Subject to subsection (3) below, the taxpayer shall make two payments on account of his liability to income tax for the year of assessment—
- (a) the first on or before the 31st January in that year, and
 - (b) the second on or before the next following 31st July;
- and, subject to [^{F626}subsections [^{F627}(4) to (4B)]] below, each of those payments on account shall be of an amount equal to 50 per cent. of the relevant amount.
- (3) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—
- (a) his belief that he will not be assessed to income tax for that year, or that the amount in which he will be so assessed will not exceed the amount of income tax deducted at source, and
 - (b) his grounds for that belief,
- each of the payments on account shall not be, and shall be deemed never to have been, required to be made.
- (4) If, at any time before the 31st January next following the year of assessment, the taxpayer makes a claim under this subsection stating—
- (a) his belief that the amount in which he will be assessed to income tax for that year will exceed the amount of income tax deducted at source by a stated amount which is less than the relevant amount, and
 - (b) his grounds for that belief,
- the amount of each of the payments on account required to be made shall be, and shall be deemed always to have been, equal to 50 per cent. of the stated amount.

[If as regards the year immediately preceding the year of assessment—

- ^{F628}(4A) (a) the taxpayer is assessed to income tax under section 9 of this Act after the date on or before which either payment on account is required to be made, or

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(b) his assessment to income tax under that section is amended after that date, then, subject to subsections (3) and (4) above [^{F629}and subsection (4B) below] and to any subsequent application of this subsection, the amount of the payment on account shall be, and shall be deemed always to have been, equal to 50 per cent. of the relevant amount as determined on the basis of the assessment or, as the case may be, the assessment as amended.]

^{F630}(4B) [If as regards the year immediately preceding the year of assessment the taxpayer is assessed to income tax under section 29 of this Act in any amount, then, subject to subsections (3) and (4) above and to any subsequent application of this subsection, the amount of each payment on account shall be, and shall be deemed always to have been, the total of—

- (a) the amount which, immediately before the making of the assessment under section 29, is the amount of that payment, and
- (b) an amount equal to 50 per cent. of the amount in which he is assessed under that assessment;

and if that assessment is varied, the amount in which he is assessed under it shall be taken for the purposes of paragraph (b) above to be the amount of the assessment as varied.]

(5) Where the taxpayer makes a claim under subsection (3) or (4) above [^{F631}or subsection (4A) [^{F632}or (4B)] above applies], there shall be made all such adjustments, whether by the repayment of amounts paid on account [^{F633}, by the making of payments or further payments on account] or otherwise, as may be required to give effect to the provisions of that subsection.

(6) Where the taxpayer fraudulently or negligently makes any incorrect statement in connection with a claim under subsection (3) or (4) above, he shall be liable to a penalty not exceeding the difference between—

- (a) the amount which would have been payable on account if he had made a correct statement, and
- (b) the amount of the payment on account (if any) made by him.

^{F634}(7)

^{F635}(8) In this section, in relation to a year of assessment, any reference to the amount of any income tax deducted at source is a reference to the amount by which the aggregate of the following, namely—

- (a) any income tax deducted or treated as deducted from any income, or treated as paid on any income, in respect of the year, and
- (b) any amounts which, in respect of the year, are to be deducted at source under [^{F636}PAYE regulations] in subsequent years, ^{F637}...

exceeds the aggregate of any amounts which, in the year, are deducted at source under [^{F638}PAYE regulations] in respect of previous years.

(9) If, at any time before the 31st January next following a year of assessment, an officer of the Board so directs—

- (a) this section shall not apply, and shall be deemed never to have applied, as regards that year to any person specified in the direction; and
- (b) there shall be made all such adjustments, whether by the repayment of amounts paid on account or otherwise, as may be required to give effect to the direction.]

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[^{F640}PAYE regulations] may provide that, for the purpose of determining the amount ^{F639}(10) of any such excess as is mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [^{F641}PAYE regulations].]

Textual Amendments

- F624** Words in s. 59A(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(1)(a)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F625** Words in s. 59A(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(1)(b)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F626** Words in s. 59A(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(2)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F627** Words in s. 59A(2) substituted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 18 para. 2(2)**
- F628** S. 59A(4A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(3)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F629** Words in s. 59A(4A) inserted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 18 para. 2(3)**
- F630** S. 59A(4B) inserted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 18 para. 2(4)**
- F631** Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(4)(a)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F632** Words in s. 59A(5) inserted (with effect in accordance with [Sch. 18 para. 17](#) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 18 para. 2(5)**
- F633** Words in s. 59A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(4)(b)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F634** S. 59A(7) omitted (with effect in accordance with [Sch. 7 para. 60](#) of the amending Act) by virtue of [Finance Act 2015 \(c. 11\)](#), **Sch. 7 para. 50**
- F635** S. 59A(8)(9) substituted for s. 59A(8) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **s. 108(5)** (which amendment is saved (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 6(1)** (with [Sch. 17 para. 6\(2\)](#)))
- F636** Words in s. 59A(8)(b) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 130(a)** (with [Sch. 7](#))
- F637** Words in s. 59A(8)(b) omitted (with effect in accordance with [Sch. 1 para. 73](#) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 51(8)**
- F638** Words in s. 59A(8) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), **s. 145(7)(a)**
- F639** S. 59A(10) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 126(1)**
- F640** Words in s. 59A(10) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 130(b)** (with [Sch. 7](#))
- F641** Words in s. 59A(10) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), **s. 145(7)(b)**

Modifications etc. (not altering text)

- C318** S. 59A modified (as respects the year 1996-97) by [Finance Act 1995 \(c. 4\)](#), **Sch. 21 para. 2**

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- C319** S. 59A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Taxation of Income from Land \(Non-residents\) Regulations 1995 \(S.I. 1995/2902\)](#), regs. 1(1), 20, 21
- C320** S. 59A: power to modify conferred (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **ss. 972(4)**, 1034(1) (with [Sch. 2](#))
- C321** S. 59A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **s. 137(5)(7)**, 381(1) (with [Sch. 9 paras. 1-9, 22](#))

[^{F642}**59AZA** Payments on account of capital gains tax: disposals of land etc

For provision requiring payments to be made on account of capital gains tax, see Schedule 2 to the Finance Act 2019.]

Textual Amendments

- F642** S. 59AZA inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 25(10)**

[^{F643}**59AA** Non-resident CGT disposals: payments on account of capital gains tax

.....

Textual Amendments

- F643** S. 59AA omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 25(11)**

[^{F644}**59AB** Amounts payable on account: recovery

The provisions of the Taxes Acts as to the recovery of tax shall apply to an amount falling to be paid on account of tax in the same manner as they apply to an amount of tax.]

Textual Amendments

- F644** Ss. 59AA, 59AB inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **Sch. 7 para. 51**

[^{F645}**59B** Payment of income tax and capital gains tax]^{F646}: assessments other than simple assessments].

- (1) Subject to subsection (2) below, the difference between—
- (a) the amount of income tax and capital gains tax contained in a person's self-assessment under section 9 of this Act for any year of assessment, and
 - (b) the aggregate of any payments on account made by him in respect of that year (whether under section 59A [^{F647}of this Act or under Schedule 2 to the Finance Act 2019] or otherwise) and any income tax which in respect of that year has been deducted at source,

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shall be payable by him or (as the case may be) repayable to him as mentioned in subsection (3) or (4) below ^{F648}but nothing in this subsection shall require the repayment of any income tax treated as deducted or paid by virtue of section ^{F649}... 246D(1) ^{F649}... ^{F650}of the principal Act^{F651}, section 626 of ITEPA 2003 or section 399(2) ^{F652}... or 530(1) of ITTOIA 2005]]].

(2) The following, namely—

- (a) any amount which, in the year of assessment, is deducted at source under ^{F653}[PAYE regulations] in respect of a previous year, and
- (b) any amount which, in respect of the year of assessment, is to be deducted at source under ^{F654}[PAYE regulations] in a subsequent year, ^{F655}...

shall be respectively deducted from and added to the aggregate mentioned in subsection (1)(b) above.

^{F656}(2A)

(3) In a case where the person—

- (a) gave the notice required by section 7 of this Act within six months from the end of the year of assessment, but
- (b) was not given notice under section 8 or 8A of this Act until after the 31st October next following that year,

the difference shall be payable or repayable at the end of the period of three months beginning with the day on which the notice under section 8 or 8A was given.

(4) In any other case, the difference shall be payable or repayable on or before the 31st January next following the year of assessment.

[In a case in which the notice required by section 7 was given following the receipt of ^{F657}(4ZA) a notice under section 8B, subsections (3) and (4) apply as if—

- (a) the reference to the notice required by section 7 were a reference to the original notice required by that section, and
- (b) the references to notice under section 8 or 8A were references to the original notice under that section.

(4ZB) In subsection (4ZA) the references to original notices are to notices given before the notice under section 8B.]

[Where in the case of a repayment the return on the basis of which the person's self-^{F658}(4A) assessment was made under section 9 of this Act is enquired into by an officer of the Board—

- (a) nothing in subsection (3) or (4) above shall require the repayment to be made before the day on which, by virtue of section ^{F659}[28A(1B)] of this Act, ^{F660}[the enquiry is] completed; but
- (b) the officer may at any time before that day make the repayment, on a provisional basis, to such extent as he thinks fit.]

^{F661}(5) An amount of tax which is payable or repayable as a result of the amendment or correction of a self-assessment under—

- (a) section 9ZA, 9ZB, 9C or 28A of this Act (amendment or correction of return under section 8 or 8A of this Act), or
- (b) section ^{F662}[12ABZB(8),] 12ABA(3)(a), 12ABB(6)(a), 28B(4)(a), 30B(2)(a), 33A(4)(a) or 50(9)(a) of this Act (amendment of partner's return to give effect to amendment or correction of partnership return),

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is payable (or repayable) on or before the day specified by the relevant provision of Schedule 3ZA to this Act.]

^{F663}(5A) [Where a determination under section 28C of this Act which has effect as a person's self-assessment is superseded by his self-assessment under section 9 of this Act, any amount of tax which is payable or repayable by virtue of the supersession shall be payable or (as the case may be) repayable on or before the day given by subsection (3) or (4) above.]

(6) Any amount of income tax or capital gains tax which is payable by virtue of an assessment made [^{F664}otherwise than under section 9^{F665}, 28H or 28I] of this Act shall, unless otherwise provided,] be payable on the day following the end of the period of 30 days beginning with the day on which the notice of assessment is given.

(7) In this section any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.

[^{F666}But such a reference does not include income tax repaid on a claim for repayment of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which section 532, 533, 536 or 537 of that Act (certain sources of income exempt from income tax) applies.]

[^{F668}PAYE regulations] may provide that, for the purpose of determining the amount of ^{F667}(8) the difference mentioned in subsection (1) above, any necessary adjustments in respect of matters prescribed by the regulations shall be made to the amount of tax deducted at source under [^{F669}PAYE regulations].]

Textual Amendments

- F645** S. 59B inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 193](#) (with [s. 198\(3\)](#)); [S.I. 1998/3173](#), art. 2
- F646** Words in s. 59B heading inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 7\(2\)](#)
- F647** Words in s. 59B(1)(b) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(12\)\(a\)](#)
- F648** Words in s. 59B(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 122\(2\)](#)
- F649** Words in s. 59B(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 377\(2\)\(a\)](#), [Sch. 3](#) (with [Sch. 2](#))
- F650** Words in s. 59B(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 131\(2\)](#) (with [Sch. 7](#))
- F651** Words in s. 59B(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 377\(2\)\(b\)](#) (with [Sch. 2](#))
- F652** Words in s. 59B(1) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(9\)\(a\)](#)
- F653** Words in s. 59B(2)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 131\(3\)](#) (with [Sch. 7](#))
- F654** Words in s. 59B(2) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 145\(7\)\(b\)](#)
- F655** Words in s. 59B(2)(b) omitted (with effect in accordance with Sch. 1 para. 73 to the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(9\)\(b\)](#)

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- F656** S. 59B(2A) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), **Sch. 2 para. 25(12)(b)**
- F657** S. 59B(4ZA)(4ZB) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by Finance Act 2013 (c. 29), **Sch. 51 para. 5**
- F658** S. 59B(4A) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 127**
- F659** Word in s. 59B(4A)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 15 para. 20**
- F660** Words in s. 59B(4A)(a) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 14(2)(b)**
- F661** S. 59B(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 16 of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 14(3)**
- F662** Word in s. 59B(5)(b) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 6 para. 10(9)**
- F663** S. 59B(5A) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 125(4)**
- F664** Words in s. 59B(6) substituted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 115(6)**
- F665** Words in s. 59B(6) inserted (with effect in accordance with s. 167(2) of the amending Act) by Finance Act 2016 (c. 24), **Sch. 23 para. 7(3)**
- F666** Words in s. 59B(7) inserted (with effect in accordance with Sch. 15 para. 17(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 15 para. 9**
- F667** S. 59B(8) inserted (with effect in accordance with s. 121(8) of the amending Act) by Finance Act 1996 (c. 8), **s. 126(2)**
- F668** Words in s. 59B(8) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 131(4)** (with Sch. 7)
- F669** Words in s. 59B(8) substituted (10.7.2003) by Finance Act 2003 (c. 14), **s. 145(7)(b)**

Modifications etc. (not altering text)

- C322** S. 59B modified (with application in accordance with Sch. 21 para. 3(1) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 21 para. 3(3)**
- C323** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **s. 137(5)(7)**, 381(1) (with Sch. 9 paras. 1-9, 22)
- C324** S. 59B modified (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **s. 140(6)(7)**, 381(1) (with Sch. 9 paras. 1-9, 22)
- C325** S. 59B applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **45**
- C326** S. 59B(4A)(5)(6) applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **30(4)**
- C327** S. 59B(4A)(5)(6) applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **35(4)** (with reg. 1(4)(6))
- C328** S. 59B(5A)(7)(8) excluded (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **30(5)**
- C329** S. 59B(5A)(7)(8) excluded (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **35(5)** (with reg. 1(4)(6))

[^{F670}59B] Payment of income tax and capital gains tax: simple assessments

- (1) This section applies where a person has been given a simple assessment in relation to a year of assessment.

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- (2) Subject to subsection (3), the difference between—
 - (a) the amount of income tax and capital gains tax for that year contained in the simple assessment, and
 - (b) the aggregate of any payments on account made by the person in respect of that year (whether under section 59A [^{F671} of this Act or under Schedule 2 to the Finance Act 2019] or otherwise) and any income tax which in respect of that year has been deducted at source,
 is payable by that person as mentioned in subsection (4) or (5).
- (3) Nothing in subsection (2) is to be read as requiring the repayment of any income tax which any provision of the Income Tax Acts provides is not repayable.
- (4) In a case where the person is given notice of the simple assessment after the 31st October next after the year of assessment, the difference is payable at the end of the period of 3 months after the day on which that notice was given.
- (5) In any other case the difference is payable on or before the 31st January next after the end of the year of assessment.
- (6) Section 59B(7) (which explains references to income tax deducted at source) applies for the purposes of this section.
- (7) PAYE regulations may provide that, for the purpose of determining the amount of the difference mentioned in subsection (2), any necessary adjustments in respect of matters prescribed in the regulations shall be made to the amount of tax deducted at source under PAYE regulations.]

Textual Amendments

F670 S. 59BA inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 8](#)

F671 Words in s. 59BA(2)(b) substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(13\)](#)

[^{F672}**59BEGT exit charge payment plans**

Schedule 3ZAA contains provision for the payment in instalments of capital gains tax to which liability arises by virtue of section 25 or 80 of the 1992 Act.]

Textual Amendments

F672 S. 59BB inserted (with effect in accordance with Sch. 7 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 1](#)

^{F673}**59C Surcharges on unpaid income tax and capital gains tax.**

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Textual Amendments

F673 S. 59C omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), 5 (with arts. 20, 22)

[^{F674}Corporation tax

Textual Amendments

F674 Ss. 59D, 59DA and cross-heading substituted for s. 59D (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 29\(2\)](#); S.I. 1998/3173, art. 2

59D General rule as to when corporation tax is due and payable.

- (1) Corporation tax for an accounting period is due and payable on the day following the expiry of nine months from the end of that period.
- (2) If the tax payable is then exceeded by the total of any relevant amounts previously paid (as stated in the relevant company tax return), the excess shall be repaid.
- (3) The tax payable means the amount computed in accordance with [^{F675}the first to fourth steps of] paragraph 8 of Schedule 18 to the Finance Act 1998.
- (4) Relevant amounts previously paid means any of the following, so far as relating to the accounting period in question—
 - (a) any amount of corporation tax paid by the company and not repaid;
 - (b) any corporation tax refund surrendered to the company by another group company;
 - (c) any amount by which the sums available for set off under Step 4 of the calculation in paragraph 8 of Schedule 18 to the Finance Act 1998 (amounts set off against overall tax liability) exceeds the amount against which they may be set off under that provision;
 - (d) any amount treated as corporation tax paid in respect of profits of the company [^{F676}by virtue of regulations under section 62 of the Finance Act 2004] (deductions from payments to sub-contractors).
- (5) This section has effect subject to section 59E [^{F677}and section 357YQ of CTA 2010 (assessment of tax chargeable on restitution interest)].

Textual Amendments

F675 Words in s. 59D(5) inserted (with effect in accordance with s. 38(9)-(12) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 38\(4\)\(b\)](#)

F676 Words in s. 59D(4)(d) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 2\(2\)](#)

F677 Words in s. 59D(3) inserted (with effect in accordance with s. 38(9)-(12) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 38\(4\)\(a\)](#)

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Modifications etc. (not altering text)

- C330** S. 59D applied (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), **ss. 455(3), 1184(1)** (with [Sch. 2](#))
- C331** S. 59D(5) modified (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 34 para. 12(7)** (with [Sch. 34 para. 12](#))
- C332** S. 59D(5) modified (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 202(12)**
- C333** S. 59D(5) modified (with application in accordance with s. 119(6) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 119(12)**
- C334** S. 59D(5) modified (with application in accordance with [Sch. 26 para. 13\(1\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 26 para. 13(7)** (with [Sch. 26 para. 13](#))
- C335** S. 59D(5) modified (with application in accordance with s. 76(6)-(12) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 76(11)**
- C336** S. 59D(5) modified (with application in accordance with [Sch. 2 para. 1\(4\)](#) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 2 para. 1(9)**
- C337** S. 59D(5) modified (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 3 para. 14(10)**
- C338** S. 59D(5) modified (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 3 para. 16(10)**
- C339** S. 59D(5) modified (with effect in accordance with s. 51 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), **s. 51(7)**

59DA Claim for repayment in advance of liability being established.

- (1) This section applies where a company has paid an amount of corporation tax for an accounting period and the circumstances of the company change, so that the company has grounds for believing that the amount paid exceeds its probable tax liability although that liability has not been finally established.
- (2) The company may, by notice given to an officer of the Board, claim repayment of the excess.

No such claim may be made before the date which under section 826 of the principal Act (interest on overpaid tax), subject to regulations under section 826A of that Act, is the material date in relation to that tax.
- (3) The notice must state—
 - (a) the amount which the company considers should be repaid, and
 - (b) its grounds for believing that the amount paid exceeds its probable tax liability.
- (4) If the company has appealed against an amendment of an assessment, or an assessment, relating to the tax liability in question, and the appeal has not been finally determined, it may apply to the [^{F678}tribunal] for a determination of the amount which should be repaid to the company pending determination of the liability.
- [^{F679}(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (6) If the company makes an application under section 55(3) or (4) (application to postpone payment pending determination of appeal), that application may be combined with an application under subsection (4) above.
- (7) If a company makes a claim or application under this section before it has delivered a company tax return for the period in question, any deductions under [^{F680}section 61 of the Finance Act 2004] (deductions from payments to certain subcontractors) shall be disregarded in considering whether the amount paid by the company exceeds its probable tax liability.

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(8) This section has effect subject to section 59E.]

Textual Amendments

- F678** Word in s. 59DA(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 40\(2\)](#)
- F679** S. 59DA(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 40\(3\)](#)
- F680** Words in s. 59DA(7) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 3\(2\)](#)

[^{F681}59E Further provision as to when corporation tax is due and payable.

- (1) The Treasury may by regulations make provision, in relation to companies of such descriptions as may be prescribed, for or in connection with treating amounts of corporation tax for an accounting period as becoming due and payable on dates which fall on or before the date on which corporation tax for that period would become due and payable apart from this section.
- (2) Without prejudice to the generality of subsection (1) above, regulations under this section may make provision—
- (a) for or in connection with the determination of amounts of corporation tax which are treated as becoming due and payable under the regulations;
 - (b) for or in connection with the determination of the dates on which amounts of corporation tax are treated as becoming due and payable under the regulations;
 - (c) for or in connection with the making of payments to the Board in respect of amounts of corporation tax which are treated as becoming due and payable under the regulations;
 - (d) for or in connection with the determination of the amount of any such payments as are mentioned in paragraph (c) above;
 - (e) for or in connection with the determination of the dates on which any such payments as are mentioned in paragraph (c) above become due and payable;
 - (f) for or in connection with any assumptions which are to be made for any purposes of the regulations;
 - (g) for or in connection with the payment to the Board of interest on amounts of corporation tax which are treated as becoming due and payable under the regulations;
 - (h) for or in connection with the repayment of amounts paid under the regulations;
 - (i) for or in connection with the payment of interest by the Board on amounts paid or repaid under the regulations;
 - (j) with respect to the furnishing of information to the Board;
 - (k) with respect to the keeping, production or inspection of any books, documents or other records;
 - (l) for or in connection with the imposition of such requirements as the Treasury think necessary or expedient for any purposes of the regulations;
 - (m) for or in connection with appeals in relation to questions arising under the regulations.
- (3) Regulations under this section may make provision—

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- (a) for amounts of corporation tax for an accounting period to be treated as becoming due and payable on dates which fall within the accounting period;
 - (b) for payments in respect of any such amounts of corporation tax for an accounting period as are mentioned in paragraph (a) above to become due and payable on dates which fall within the accounting period.
- (4) Where interest is charged by virtue of regulations under this section on any amounts of corporation tax for an accounting period which are treated as becoming due and payable under the regulations, the company shall, in such circumstances as may be prescribed, be liable to a penalty not exceeding twice the amount of that interest.
- (5) Regulations under this section—
- (a) may make such modifications of any provisions of the Taxes Acts, or
 - (b) may apply such provisions of the Taxes Acts,
- as the Treasury think necessary or expedient for or in connection with giving effect to the provisions of this section.
- (6) Regulations under this section which apply any provisions of the Taxes Acts may apply those provisions either without modifications or with such modifications as the Treasury think necessary or expedient for or in connection with giving effect to the provisions of this section.
- (7) Regulations under this section—
- (a) may make different provision for different purposes, cases or circumstances;
 - (b) may make different provision in relation to companies or accounting periods of different descriptions;
 - (c) may make such supplementary, incidental, consequential or transitional provision as appears to the Treasury to be necessary or expedient.
- (8) Subject to subsection (9) below, regulations under this section may make provision in relation to accounting periods beginning before (as well as accounting periods beginning on or after) the date on which the regulations are made.
- (9) Regulations under this section may not make provision in relation to accounting periods ending before the day appointed under section 199 of the Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (corporation tax self-assessment).
- (10) In this section—
- “modifications” includes amendments, additions and omissions;
 - “prescribed” means prescribed by regulations made under this section.
- (11) Any reference in this section to corporation tax includes a reference—
- (a) to any amount due from a company under [^{F682}section 455 [^{F683}or 464A] of CTA 2010 (charge to tax in case of loan [^{F684}or benefit] to participator)] as if it were an amount of corporation tax chargeable on the company;
 - [^{F685}(b) to any sum charged on a company at step 5 in section 371BC(1) of TIOPA 2010 (controlled foreign companies) as if it were an amount of corporation tax;]
 - [^{F686}(ba) to any sum chargeable on a company under section 269DA of CTA 2010 (surcharge on banking companies) as if it were an amount of corporation tax chargeable on the company;]

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- [to any sum chargeable on a company under [^{F688}section 330(1) of CTA 2010]
^{F687}(c) (supplementary charge in respect of ring fence trades) as if it were an amount of corporation tax chargeable on the company];
- [to the bank levy where treated as an amount of corporation tax chargeable on
^{F689}(d) a company by paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy).]
- [Without prejudice to the generality of any provision above—
^{F690}(12) (a) in relation to cases where the bank levy is treated as an amount of corporation tax chargeable on a company, regulations under this section may make provision—
- (i) for amounts of the bank levy to be treated as becoming due and payable on dates which fall within the chargeable period (within the meaning of Schedule 19 to the Finance Act 2011);
 - (ii) for payments in respect of any such amounts of the bank levy as are mentioned in sub-paragraph (i) to become due and payable on dates which fall within that period;
- (b) in relation to cases where a company on which the bank levy is treated as an amount of corporation tax chargeable for an accounting period has made payments in respect of corporation tax for that period, regulations under this section may make provision for or in connection with determining the extent to which those payments are to be treated as being payments of the bank levy;
- (c) in relation to cases where a company (“ the relevant company ”) has made payments in respect of corporation tax for an accounting period wholly or partly on the assumption that the bank levy will be treated as an amount of corporation tax chargeable on the relevant company for that period, regulations under this section may make provision for or in connection with treating those payments (wholly or partly) to have been made by another company if it turns out that the bank levy is not to be treated as an amount of corporation tax chargeable on the relevant company for that period;
- (d) where regulations under this section impose a requirement within subsection (2)(j) above to furnish information for purposes related to the bank levy, the regulations may make provision for or in connection with applying Part 7 of Schedule 36 to the Finance Act 2008 in whole or in part (with or without modification) as if the requirement to furnish the information were contained in an information notice within the meaning of that Schedule.]]

Textual Amendments

- F681** S. 59E inserted (31.7.1998) by [Finance Act 1998 \(c. 36\), s. 30\(1\)](#)
- F682** Words in s. 59E(11)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 155\(a\)](#) (with [Sch. 2](#))
- F683** Words in s. 59E(11)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\), Sch. 30 paras. 9\(a\), 12](#)
- F684** Words in s. 59E(11)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\), Sch. 30 paras. 9\(b\), 12](#)
- F685** S. 59E(11)(b) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 20 para. 12](#) (with [Sch. 20 para. 50\(9\)](#))
- F686** S. 59E(11)(ba) inserted (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\), Sch. 3 para. 2](#)
- F687** S. 59E(11)(c) added (24.7.2002) by [Finance Act 2002 \(c. 23\), s. 92\(2\)](#)

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F688 Words in s. 59E(11)(c) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 155(b)** (with Sch. 2)

F689 S. 59E(11)(d) inserted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 19 para. 58(2)**

F690 S. 59E(12) inserted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 19 para. 58(3)**

Modifications etc. (not altering text)

C340 S. 59E restricted by Income and Corporation Taxes Act 1988 (c. 1), s. 826(7E) (as inserted (with effect in accordance with Sch. 4 para. 5(5)(6) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 4 para. 5(4)**; S.I. 1998/3173, art. 2)

[^{F691}59F Arrangements for paying tax on behalf of group members

- (1) An officer of Revenue and Customs may enter into arrangements for the specified purpose with some or all of the members of a group.
- (2) For the purposes of subsection (1), arrangements entered into with some or all of the members of a group are for “the specified purpose” if they are arrangements for one of those members to discharge any liability of each of those members to pay corporation tax for the accounting periods to which the arrangements relate.
- (3) For the purposes of this section, a company and all its 51% subsidiaries form a group and, if any of those subsidiaries has 51% subsidiaries, the group includes them and their 51% subsidiaries, and so on.
- (4) Arrangements entered into under subsection (1)—
 - (a) may make provision in relation to cases where companies become or cease to be members of a group,
 - (b) may make provision in relation to the discharge of liability to pay interest or penalties,
 - (c) may make provision in relation to the discharge of liability to pay any amount within subsection (6),
 - (d) may make provision for or in connection with the termination of the arrangements, and
 - (e) may make such supplementary, incidental, consequential or transitional provision as is necessary for the purposes of the arrangements.
- (5) Arrangements entered into under subsection (1)—
 - (a) do not affect the liability to corporation tax, or to pay corporation tax, of any company to which the arrangements relate, and
 - (b) do not affect any other liability under the Tax Acts of any company to which the arrangements relate.
- (6) The following amounts are within this subsection—
 - (a) an amount due from a company under section 455 [^{F692}or 464A] of CTA 2010 (charge to tax in case of loan [^{F693}or benefit] to participator in close company) as if it were an amount of corporation tax chargeable on the company, and
 - [^{F694}(b) a sum charged on a company at step 5 in section 371BC(1) of TIOPA 2010 (controlled foreign companies) as if it were an amount of corporation tax, and]
 - [^{F695}(c) the bank levy where treated as an amount of corporation tax chargeable on a company by paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy)].]

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Textual Amendments

- F691** S. 59F inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 79](#) (with Sch. 9 paras. 1-9, 22)
- F692** Words in s. 59F(6)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 10\(a\), 12](#)
- F693** Words in s. 59F(6)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 10\(b\), 12](#)
- F694** S. 59F(6)(b) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 13](#) (with Sch. 20 para. 50(9))
- F695** S. 59F(6)(c) and preceding word inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 19 para. 59](#)

[^{F696}59FA^{F697} CT exit charge payment plans]

- (1) Schedule 3ZB contains provisions about [^{F697}CT exit charge payment plans] in accordance with which companies may defer payment of certain corporation tax.
- (2) Parts 1 and 2 of the Schedule each make provision about the circumstances in which [^{F698}a CT exit charge payment plan] may be entered into, and about determining the amount of corporation tax that may be deferred—
 - (a) see Part 1 in relation to a company which ceases to be resident in the United Kingdom, and
 - (b) see Part 2 in relation to a company which is not resident in the United Kingdom but which carries on, or has carried on, a trade in the United Kingdom through a permanent establishment there.
- (3) Part 3 of the Schedule contains provision about—
 - (a) entering into [^{F698}a CT exit charge payment plan],
 - (b) the effect of such a plan,
 - (c) the content of such a plan, and
 - (d) the methods in accordance with which tax deferred under such a plan may be paid.]

Textual Amendments

- F696** S. 59FA inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 2](#)
- F697** Words in s. 59FA substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(c\)](#)
- F698** Words in s. 59FA substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(a\)](#)

[^{F699}59FBCT payment plans for tax on certain transactions with EEA residents]

Schedule 3ZC makes provision enabling a company that is liable to pay corporation tax arising in connection with certain transactions to defer payment of the tax by entering into a CT payment plan.]

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Textual Amendments

F699 S. 59FB inserted (retrospective and with effect in accordance with [Sch. 7 para. 4\(1\)\(a\)](#) of the amending Act) by [Finance Act 2020 \(c. 14\)](#), [Sch. 7 para. 1](#)

^{F700} Managed payment plans

Textual Amendments

F700 S. 59G cross-heading inserted (with effect in accordance with [Sch. 49 para. 8](#) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 3](#)

^{F701} 59G Managed payment plans

- (1) This section applies if a person (“P”) has entered into a managed payment plan in respect of—
 - (a) an amount on account of income tax which is to become payable in accordance with section 59A(2),
 - (b) an amount of income tax or capital gains tax which is to become payable in accordance with section 59B, or
 - (c) an amount of corporation tax which is to become payable in accordance with section 59D.
- (2) P enters into a managed payment plan in respect of an amount if—
 - (a) P agrees to pay, and an officer of Revenue and Customs agrees to accept payment of, the amount by way of instalments,
 - (b) the instalments to be paid before the due date are balanced by the instalments to be paid after it (see section 59H), and
 - (c) the agreement meets such other requirements as may be specified in regulations made by the Commissioners for Her Majesty's Revenue and Customs.
- (3) But this section does not apply, in the case of an amount of corporation tax, if an arrangement under section 59F has been made in relation to the amount.
- (4) If P pays all of the instalments in accordance with the plan, P is to be treated as having paid, on the due date, the total of those instalments.
- (5) If P—
 - (a) pays one or more instalments in accordance with the plan, but
 - (b) fails to pay one or more later instalments in accordance with it,
 P is to be treated as having paid, on the due date, the total of the instalments paid before the failure (but this is subject to subsection (6)).
- (6) If—
 - (a) subsection (5) applies in a case in which the first failure to pay an instalment occurs before the due date, and
 - (b) P would (in the absence of a managed payment plan) be entitled to be paid interest on any amount paid before that date,
 then, despite that subsection, P is entitled to be paid that interest.

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- (7) If—
- (a) subsection (5) applies,
 - (b) P makes one or more payments after the due date (whether or not in accordance with the plan), and
 - (c) an officer of Revenue and Customs gives P a notice specifying any or all of those payments,
- P is not liable to a penalty or surcharge for failing to pay the amount of the specified payments on or before the due date.
- (8) Regulations under this section may make different provision for different cases.
- (9) In this section “the due date”, in relation to an amount mentioned in subsection (1), means the date on which it becomes payable.

Textual Amendments

F701 Ss. 59G, 59H inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 80](#) (with Sch. 9 paras. 1-9, 22)

59H Balancing of instalments for the purposes of section 59G

- (1) Subsection (2) applies for the purposes of section 59G(2)(b).
- (2) The instalments to be paid before the due date are balanced by those to be paid after it if the time value of the instalments to be paid before that date is equal, or approximately equal, to the time value of the instalments to be paid after it.
- (3) The time value of the instalments to be paid before the due date is the total of the time value of each of the instalments to be paid before that date (and the time value of the instalments to be paid after that date is to be read accordingly).
- (4) The time value of an instalment is—

$$A \times T$$

where—

A is the amount of the instalment, and

T is the number of days before, or after, the due date that the instalment is to be paid.

- (5) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision for the purpose of determining when an amount is approximately equal to another amount.
- (6) Regulations under this section may make different provision for different cases.]

Textual Amendments

F701 Ss. 59G, 59H inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 80](#) (with Sch. 9 paras. 1-9, 22)

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PART VI

COLLECTION AND RECOVERY

Modifications etc. (not altering text)

- C341** Pt. 6 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(3\)](#)
- C342** Pt. 6 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 para. 39\(2\)\(a\)](#) (with [Sch. 18 para. 59\(2\)](#)); S.I. 1998/3173, art. 2
- C343** Pt. 6: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 17 para. 17\(a\)](#)
- C344** Pt. 6 modified (1.8.2002 for specified purposes, 1.1.2003 for specified purposes, 6.4.2003 for remaining purposes) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 2 para. 7\(1\)](#); S.I. 2002/1727, art. 2
- C345** Pt. 6 applied (with modifications) (8.12.2002) by [The Statutory Paternity Pay and Statutory Adoption Pay \(Administration\) Regulations 2002 \(S.I. 2002/2820\)](#), [regs. 1, 8\(4\)](#) (with [reg. 8\(5\)\(6\)](#))
- C346** Pt. 6 applied (with modifications) (N.I.) (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836\)](#), [art. 1\(2\)](#), [Sch. 1 paras. 2\(2\), 4\(3\)](#); S.R. 2002/356, art. 2(2), Sch. 1 Pt. 2
- C347** Pt. 6 applied (with modifications) (E.W.S.) (8.12.2002) by [Employment Act 2002 \(c. 22\)](#), s. 55(2), [Sch. 1 paras. 2\(2\), 4\(3\)](#); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2
- C348** Pt. 6 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), [regs. 1\(1\), 14\(4\)](#)
- C349** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations 1994 \(S.I. 1994/1882\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\), 6](#))
- C350** Pt. 6 applied (with modifications) by [The Statutory Maternity Pay \(Compensation of Employers\) and Miscellaneous Amendment Regulations \(Northern Ireland\) 1994 \(S.I. 1994/271\)](#), [reg. 7A\(4\)](#) (as inserted (6.4.2003) by [S.I. 2003/672](#), [regs. 1\(1\), 11](#))
- C351** Pt. 6 modified (6.4.2003 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), [ss. 29\(3\), 61](#); S.I. 2002/1727, art. 2
- C352** Pt. 6 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 1, 84\(2\)](#)
- C353** Pt. 6 applied (with modifications) (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 1, 80\(5\)](#)
- C354** Pt. 6 applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 1, 204\(7\)](#)
- C355** Pt. 6 modified (1.1.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [Child Trust Funds Act 2004 \(c. 6\)](#), [ss. 21\(11\), 27](#); S.I. 2004/2422, art. 2; S.I. 2004/3369, art. 2(1)(2)(4)
- C356** Pt. 6 applied (with modifications) (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), [regs. 1, 16\(2\)\(3\)](#) (with [reg. 60](#), [Sch. 1](#))
- C357** Pt. 6 applied (with modifications) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), [Sch. 4 para. 29K](#) (as inserted (6.8.2007) by [S.I. 2007/2068](#), [regs. 1, 2](#))
- C358** Pt. 6 applied (with modifications) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [reg. 97K](#) (as inserted (6.8.2007) by [S.I. 2007/2069](#), [regs. 1, 2](#))
- C359** Pt. 6 modified by [Social Security Administration Act 1992 \(c. 5\)](#), [Sch. 3A para. 5](#) (as inserted (21.7.2008 for specified purposes, 1.1.2009 in so far as not already in force) by [Health and Social Care Act 2008 \(c. 14\)](#), [ss. 133\(2\), 170](#); S.I. 2008/3137, art. 2)
- C360** Pt. 6 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\), 62\(4\)](#) (with [reg. 1\(4\)\(6\)](#))
- C361** Pt. 6 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\), 37](#) (with [reg. 1\(4\)\(6\)](#))
- C362** Pt. 6 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\), 32](#)

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- C363** Pt. 6 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 29(2)**
- C364** Pt. 6 applied (with modifications) (N.I.) (3.10.2010) by The Additional Statutory Paternity Pay (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations (Northern Ireland) 2010 (S.R. 2010/299), regs. 1, **8** (with reg. 8(6))
- C365** Pt. 6 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **12**
- C366** Pt. 6 applied (with modifications) by The Income Tax (Pay as You Earn) Regulations 2003 (S.I. 2003/2682), **reg. 97ZE(1)** (as inserted (with effect in accordance with s. 17(6) of the amending Act) by Finance Act 2014 (c. 26), s. **17(1)(5)**)
- C367** Pt. 6 applied (with modifications) (1.12.2014) by The Statutory Shared Parental Pay (Administration) Regulations 2014 (S.I. 2014/2929), regs. 1, **8(4)**
- C368** Pt. 6 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 12**)
- C369** Pt. 6 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 para. 3**)
- C370** Pt. 6 applied (15.3.2015) by The Statutory Shared Parental Pay (Administration) Regulations (Northern Ireland) 2015 (S.R. 2015/91), regs. 1, **8(4)**
- C371** Pt. 6 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **79(4)**
- C372** Pt. 6 applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **47**
- C373** Pt. 6 applied (with modifications) by The Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682), **reg. 97ZL** (as inserted (with effect in accordance with s. 14(7) of the amending Act) by Finance Act 2016 (c. 24), s. **14(4)(5)**)
- C374** Pt. 6 applied by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), **Sch. para. 10(3)** (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C375** Pt. 6 applied by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), **Sch. para. 12(2)** (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C376** Pt. 6 applied by The Individual Savings Account Regulations 1998 (S.I. 1998/1870), **Sch. para. 14(2)** (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C377** Pt. 6 applied (25.1.2018) by The Help-to-Save Accounts Regulations 2018 (S.I. 2018/87), regs. 1, **16(5)**
- C378** Pt. 6 applied (with modifications) (E.W.S.) (6.4.2020) by The Statutory Parental Bereavement Pay (Administration) Regulations 2020 (S.I. 2020/246), regs. 1, **8(4)**
- C379** Pt. 6 applied (N.I.) (26.5.2020) by The Statutory Sick Pay (Coronavirus) (Funding of Employers Liabilities) (Northern Ireland) Regulations 2020 (S.I. 2020/513), regs. 1, **11(4)**
- C380** Pt. 6 applied (E.W.S.) (26.5.2020) by The Statutory Sick Pay (Coronavirus) (Funding of Employers Liabilities) Regulations 2020 (S.I. 2020/512), regs. 1, **11(4)**
- C381** Pt. 6 applied (with modifications) (6.4.2021) by S.I. 2003/2682 reg. 97LH (as inserted by The Income Tax (Pay As You Earn) (Amendment No. 3) Regulations 2020 (S.I. 2020/1150), regs. 1, 3)
- C382** Pt. 6 applied (with modifications) (6.4.2021 immediately after S.I. 2020/1150 comes into force) by SI 2001/1004 Sch. 4 para. 29LH (as inserted by The Social Security Contributions (Intermediaries) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1220), regs. 1(2), 3(3))
- C383** Pt. 6 applied (with modifications) (N.I.) (14.1.2022) by The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2022 (S.I. 2022/9), regs. 1, **11(4)**
- C384** Pt. 6 applied (with modifications) (E.W.S.) (14.1.2022) by The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022 (S.I. 2022/5), regs. 1, **11(4)**
- C385** Pt. 6 applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), **Sch. 10 para. 23**

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60 Issue of demand notes and receipts.

- (1) Every collector shall, when the tax becomes due and payable, make demand of the respective sums given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.
- (2) On payment of the tax, the collector shall if so requested give a receipt.

Modifications etc. (not altering text)

- C386** S. 60 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C387** S. 60 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C388** S. 60 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 110\(1\)\(a\)](#) (with s. 117)
- C389** S. 60(1)(2) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), [Sch. Pt. I](#)

Distraint and pouncing

61 Distraint by collectors.

- (1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector, [^{F702}the collector may distraint upon the goods and chattels of the person charged (in this section referred to as “the person in default”).]
- (2) For the purpose of levying any such distress, [^{F703}a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to] break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

- (3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.
- (4) A distress levied by the collector shall be kept for five days, at the costs and charges of a person [^{F704}in default].
- (5) If the person [^{F705}in default] does not pay the sum due, together with the costs and charges ^{F706} . . . , the distress shall be appraised by [^{F707}one or more independent persons appointed by the collector], and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

^{F708} . . . Any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

- [^{F709}(6) The Treasury may by regulations make provision with respect to—
- (a) the fees chargeable on or in connection with the levying of distress, and
 - (b) the costs and charges recoverable where distress has been levied;

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and any such regulations shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.]

[^{F710}(7) This section extends only to Northern Ireland.]

Textual Amendments

- F702** Words in s. 61(1) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(2\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F703** Words in s. 61(2) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(3\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F704** Words in s. 61(4) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(4\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F705** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(a\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F706** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(b\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F707** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(c\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F708** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(d\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F709** S. 61(6) added (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(6\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F710** S. 61(7) inserted (6.4.2014) by [Finance Act 2008 \(c. 9\), s. 129\(4\), Sch. 43 para. 1\(4\)](#); S.I. 2014/906, [art. 2](#)

Modifications etc. (not altering text)

- C390** S. 61 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C391** S. 61 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 15\(1\)-\(3\)](#)
- C392** S. 61 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\), regs. 1\(1\), 3\(1\), Sch. Pt. 1](#)
- C393** S. 61 applied (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 110\(1\)\(b\)](#) (with s. 117)

62 Priority of claim for tax.

- (1) [^{F711}If at any time at which any goods or chattels belonging to any person (in this section referred to as “the person in default”) are] liable to be taken by virtue of any execution or other process, warrant, or authority whatever, or by virtue of any assignment, on any account or pretence whatever, except at the suit of the landlord for rent, [^{F711}the person in default is in arrears in respect of any such claims as are referred to in subsection (1A) below, the goods or chattels may not be so taken unless on demand made by the collector] the person at whose suit the execution or seizure is made, or to whom the assignment was made, pays or causes to be paid to the collector, before the sale or removal of the goods or chattels, all [^{F711}such sums as have fallen due at or before the date of seizure].

[^{F712}(1A) The sums referred to in subsection (1) above are—

- (a) sums due from the person in default on account of deductions of income tax from [^{F713}taxable earnings (as defined by section 10 of ITEPA 2003)] paid during the period of twelve months next before the date of seizure, being deductions which the person in default was liable to make under [^{F714}PAYE regulations] less the amount of the repayments of income tax which he was liable to make during that period; and

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- (b) sums due from the person in default in respect of deductions required to be made by him for that period under [^{F715}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]
- (2) [^{F716}If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the collector may] distrain the goods and chattels notwithstanding the seizure or assignment, and [^{F716}may proceed] to the sale thereof, as prescribed by this Act, for the purpose of obtaining payment of the whole of [^{F716}those sums], and the reasonable costs and charges attending such distress and sale, and every collector so doing shall be indemnified by virtue of this Act.

^{F717}(3)

[^{F718}(4) This section does not extend to England and Wales.]

Textual Amendments

- F711** Words in s. 62(1) substituted by [Finance Act 1989 \(c. 26\)](#), **s. 153(2)**.
- F712** S. 62(1A) inserted by [Finance Act 1989 \(c. 26\)](#), **s. 153(3)**.
- F713** Words in s. 62(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 132(a)** (with [Sch. 7](#))
- F714** Words in s. 62(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 132(b)** (with [Sch. 7](#))
- F715** Words in s. 62(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 12 para. 4(2)**
- F716** Words in s. 62(2) substituted by [Finance Act 1989 \(c. 26\)](#), **s. 153(4)**.
- F717** A development land tax provision added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.17. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), Sch.27 Part X.
- F718** S. 62(4) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, **Sch. 13 para. 34** (with s. 89); S.I. 2014/768, art. 2(1)(b)

^{F719}63 Recovery of tax in Scotland

.....

Textual Amendments

- F719** S. 63 omitted (23.11.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), **Sch. 43 para. 12(a)**; S.I. 2009/3024, art. 3 (with art. 4)

^{F720}63A Sheriff officer's fees and outlays.

.....

Textual Amendments

- F720** S. 63A omitted (23.11.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 129(4), **Sch. 43 para. 12(b)**; S.I. 2009/3024, art. 3

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64 Priority of claim for tax in Scotland.

(1) ^{F721}If at any time at which any movable goods and effects belonging to any person (in this section referred to as “the person in default”) are] liable to be taken by virtue of any ^{F722}... diligence whatever, or by any assignation, ^{F723}the person in default is in arrears in respect of any such sums as are referred to in subsection (1A) below, the goods and effects may not be so taken unless on demand made by the collector] the person proceeding to take the said goods and effects pays ^{F723}such sums as have fallen due at or before the date of poinding or, as the case may be, other diligence or assignation].

^{F724}(1A) The sums referred to in subsection (1) above are—

- (a) sums due from the person in default on account of deductions of income tax from ^{F725}taxable earnings (as defined by section 10 of ITEPA 2003)] paid during the period of twelve months next before the date of poinding, being deductions which the person in default was liable to make under ^{F726}PAYE regulations] less the amount of the repayments of income tax which he was liable to make during that period; and
- (b) sums due from the person in default in respect of deductions required to be made by him for that period under ^{F727}section 61 of the Finance Act 2004] (sub-contractors in the construction industry).]

(2) ^{F728}If the sums referred to in subsection (1) above are not paid within ten days of the date of the demand referred to in that subsection, the sums shall], notwithstanding any ^{F728}proceedings] for the purpose of taking the said moveable goods and effects, be recoverable by poinding and selling the said moveable goods and effects under warrant obtained in conformity with the provisions contained in section 63 above.

^{F729}(3)

Textual Amendments

F721 Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), s. 155(2)(a).

F722 Words in s. 64(1) repealed (S.) (22.4.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [Sch. 6 Pt. 1](#) (with s. 223); S.S.I. 2009/67, art. 3(2)(3), [Sch. 2](#) (with arts. 4-6) (as amended (31.1.2011) by S.S.I. 2011/31, art. 5(b))

F723 Words in s. 64(1) substituted by [Finance Act 1989 \(c. 26\)](#), [s. 155\(2\)\(b\)\(c\)](#).

F724 S. 64(1A) inserted by [Finance Act 1989 \(c. 26\)](#), s. 155(3)

F725 Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 134\(a\)](#) (with [Sch. 7](#))

F726 Words in s. 64(1A)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 134\(b\)](#) (with [Sch. 7](#))

F727 Words in s. 64(1A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 6\(2\)](#)

F728 Words in s. 64(2) substituted by [Finance Act 1989 \(c. 26\)](#), [s. 155\(4\)\(a\)\(b\)](#).

F729 *A development land tax provision added by* [Development Land Tax Act 1976 \(c. 24\)](#) [Sch.8 para.18](#).
Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#).

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Court proceedings

65 Magistrates' courts.

- (1) [^{F730}Any amount due and payable by way of income tax, capital gains tax or corporation tax which does not exceed £2,000] shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of a collector.
- (2) All or any of the sums due in respect of tax from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due under one assessment, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.
- (3) Proceedings under this section ^{F731}... may be brought in England and Wales at any time within one year from the time when the matter complained of arose.
- (4) It is hereby declared that in subsection (1) above the expression “recoverable summarily as a civil debt” in respect of proceedings in Northern Ireland means recoverable [^{F732}in proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981].
- [^{F733}(5) The Treasury may by order made by statutory instrument increase the [^{F734}sum] specified in sub-section (1) above; and any such statutory instrument shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.]

Subordinate Legislation Made

- P1** S. 65: power exercised (11.9.1989) by [S.I. 1989/1300](#).
P2 S. 65(5): power exercised (16.7.1991) by [S.I.1991/1625](#).

Textual Amendments

- F730** Words in s. 65(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 30\(2\)](#); [S.I. 1998/3173](#), art. 2
- F731** Words in s. 65(3) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 30\(3\)](#), [Sch. 27 Pt. 3\(28\)](#); [S.I. 1998/3173](#), art. 2
- F732** [Finance Act 1984 \(c. 43\)](#), [s. 57\(1\)](#).
- F733** [Finance Act 1984 \(c. 43\)](#), [s.57\(1\)\(c\)](#).
- F734** Word in s. 65(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 30\(4\)](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C394** S. 65 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), [regs. 1\(1\), 3\(1\)](#), [Sch. Pt. I](#)
- C395** Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\)](#), [regs. 1\(1\), 14\(6\)](#) (with [reg. 14\(7\)](#))
- C396** Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 110\(1\)\(c\)](#) (with s. 117)

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66 County courts.

(1) [^{F735}Tax due and payable ^{F736}... may, in England and Wales, and in Northern Ireland where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980,] without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings [^{F737}in England and Wales in the county court or in Northern Ireland] in a county court ^{F738}

^{F739}(2)

^{F740}(2A)

[^{F741}(3) In this section as it applies in Northern Ireland the expression “county court” shall mean a county court held for a division under the County Courts (Northern Ireland) Order 1980.]

(4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts [^{F742}(Northern Ireland) Order 1980] (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

Textual Amendments

F735 Words in s. 66(1) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F736 Words in s. 66(1) repealed (11.5.2001) by Finance Act 2001 (c. 9), s. 89(1), **Sch. 33 Pt. 2(14)** Note 1 (with s. 89(1))

F737 Words in s. 66(1) inserted (22.4.2014) by Crime and Courts Act 2013 (c. 22), s. 61(3), **Sch. 9 para. 132**; S.I. 2014/954, art. 2(c) (with art. 3) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)

F738 Words in s. 66(1) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 137(2)(a) (with s. 137(7))

F739 S. 66(2) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 137(2)(b) (with s. 137(7))

F740 S. 66(2A) repealed by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F741 S. 66(3) substituted by S.I. 1991/724, art. 2(8), **Sch. Pt. I**

F742 S.I. 1980/397 (N.I.3), art 68(2), **Sch. 1 Part II** with effect from 19 April 1980.

Modifications etc. (not altering text)

C395 Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Working Tax Credit (Payment by Employers) Regulations 2002 (S.I. 2002/2172), regs. 1(1), **14(6)** (with reg. 14(7))

C396 Ss. 65-68 applied (15.9.2016) by Finance Act 2016 (c. 24), s. 110(1)(c) (with s. 117)

C397 S. 66 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 66 applied by Finance Act 1981 (c. 35), s.134, **Sch.17 para.18** (special tax on banking deposits)

C398 S. 66 extended by S.I. 1991/724, art. 2(1)(f)

C399 Ss. 66-68 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 15(1)-(3)**

C400 S. 66 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

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67 Inferior courts in Scotland.

(1) In Scotland, [^{F743}tax due and payable ^{F744}...] may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings commenced in the name of a collector in the sheriff court ^{F745}

[^{F746}(1A) An officer of the Board who is authorised by the Board to do so may address the court in any proceedings under this section.]

(2) Sections 65 and 66 above shall not apply in Scotland.

Textual Amendments

F743 Words in s. 67(1) substituted (with application in accordance with s. 156(4) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 156\(2\)](#)

F744 Words in s. 67(1) repealed (11.5.2001) by [Finance Act 2001 \(c. 9\), s. 89\(1\), Sch. 33 Pt. 2\(14\)](#) Note 1 (with [s. 89\(1\)](#))

F745 Sheriff's small debt court abolished from 1 September 1976 by [Sheriff Courts \(Scotland\) Act 1971 \(c.58\), s.35\(2\)](#). Words omitted repealed by [Finance Act 1976 \(c. 40\), s.58\(1\), Sch.15 Part III](#) from that date..

F746 S. 67(1A) inserted (with application in accordance with s. 156(4) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 156\(3\)](#)

Modifications etc. (not altering text)

C395 Ss. 65, 66, 67 modified (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Working Tax Credit \(Payment by Employers\) Regulations 2002 \(S.I. 2002/2172\), regs. 1\(1\), 14\(6\)](#) (with [reg. 14\(7\)](#))

C396 Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 110\(1\)\(c\)](#) (with [s. 117](#))

C399 Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 15\(1\)-\(3\)](#)

C401 S. 67 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\), regs. 1\(1\), 3\(1\), Sch. Pt. I](#)

68 High Court, etc.

(1) Any tax may be sued for and recovered from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the other means specially provided by this Act for levying the tax.

(2) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer .

Modifications etc. (not altering text)

C396 Ss. 65-68 applied (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 110\(1\)\(c\)](#) (with [s. 117](#))

C399 Ss. 66-68 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 15\(1\)-\(3\)](#)

C402 S. 68 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
S. 68 applied by [Finance Act 1981 \(c. 35\), s.134, Sch.17 para.18](#) (special tax on banking deposits).

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C403 S. 68 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

Supplemental

[^{F748}69 Recovery of penalty ^{F747}... or interest

- (1) This section applies to—
 - (a) penalties imposed under Part 2, 5A or 10 of this Act or Schedule 18 to the Finance Act 1998;
 - ^{F749}(b) penalties imposed under any paragraph of Schedule 56 to the Finance Act 2009 in respect of an amount falling within any of the following items of the Table in paragraph 1 of that Schedule—
 - (i) item 1, 12, 18 or 19, or
 - (ii) insofar as the tax falls within item 1, item 17, 23 or 24;]
 - (c) interest charged under any provision of this Act (or recoverable as if it were interest so charged)^{F750}; and
 - (d) interest charged under section 101 of the Finance Act 2009].
- (2) An amount by way of penalty ^{F751}... or interest to which this section applies shall be treated for the purposes of the following provisions as if it were an amount of tax.
- (3) Those provisions are—
 - (a) sections 61, 63 and 65 to 68 of this Act;
 - (b) section 35(2)(g)(i) of the Crown Proceedings Act 1947 (rules of court: restriction of set-off or counterclaim where proceedings, or set-off or counterclaim, relate to tax) and any rules of court imposing any such restriction;
 - (c) section 35(2)(b) of that Act as set out in section 50 of that Act (which imposes corresponding restrictions in Scotland).]

Textual Amendments

- F747** Word in s. 69 heading omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(c)** (with arts. 20, 22)
- F748** S. 69 substituted (11.5.2001) by [Finance Act 2001 \(c. 9\)](#), **s. 89(2)** (with s. 89(2))
- F749** S. 69(1)(b) substituted (1.4.2011) by [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(a)** (with arts. 20, 22)
- F750** S. 69(1)(d) and preceding word inserted (31.10.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\)](#), arts. 1(2), **7**
- F751** Word in s. 69(2) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **6(b)** (with arts. 20, 22)

Modifications etc. (not altering text)

- C404** S. 69 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**

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- C405** S. 69 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s.134, [Sch.17 para.18](#) (special tax on banking deposits).
- C406** S. 69 modified by [Finance Act 1989 \(c. 26\)](#), s. 157(5)
- C407** S. 69 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), [Sch. Pt. I](#)
- C408** S. 69 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), [69](#) (with reg. 1(4)(6))
- C409** S. 69 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [64](#)
- C410** S. 69 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), [86](#)

70 Evidence.

^{F752}(1)

^{F753}(2)

[^{F754}(3) [^{F755}A certificate of the inspector or any other officer of the Board that it has been determined that tax carries interest under section 88 of this Act, together with a certificate of the collector that payment of the interest has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence—

(a) that interest is chargeable on the tax from the date when for the purposes of section 88 of this Act the tax ought to have been paid, and

(b) that the sum mentioned in the certificate is unpaid and is due to the Crown; and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.]]

(4) A written statement as to the wages, salaries, fees, and other [^{F756}earnings or amounts treated as earnings] paid for any period to the person against whom proceedings are brought under section 65, 66 or 67 of this Act, purporting to be signed by his employer for that period or by any responsible person in the employment of the employer, shall in such proceedings be prima facie evidence that the wages, salaries, fees and other [^{F756}earnings or amounts treated as earnings] therein stated to have been paid to the person charged have in fact been so paid.

^{F757}(5)

[^{F758}(5) In subsection (4) “earnings or amounts treated as earnings” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of ITEPA 2003).]

Textual Amendments

F752 S. 70(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F753 S. 70(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 1](#)

F754 [Finance Act 1989 \(c. 26\)](#), s. 160(3).

F755 S. 70(3) ceases to have effect (with effect in accordance with s. 199(2)(3) of the amending Act) by virtue of [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 21\(2\)](#); S.I. 1998/3173, [art. 2](#)

F756 Words in s. 70(4) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(3\)](#) (with [Sch. 7](#))

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F757 S. 70(5) repealed by [Finance Act 1989 \(c. 26\)](#), s. 187, Sch. 17 Part VIII

F758 S. 70(5) inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 135\(4\)](#) (with Sch. 7)

Modifications etc. (not altering text)

C411 S. 70 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)

S. 70 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).

[^{F759}70A Payments by cheque.

(1) For the purposes of this Act and the provisions mentioned in subsection (2) below, where—

(a) any payment to an officer of the Board or the Board is made by cheque, and

(b) the cheque is paid on its first presentation to the banker on whom it is drawn, the payment shall be treated as made on the day on which the cheque was received by the officer or the Board.

(2) The provisions are—

(a) sections 824 to 826 of the principal Act (repayment supplements and interest on tax overpaid); ^{F760}...

(b) section 283 of the 1992 Act (repayment supplements)^[^{F761}]; and

(c) section 102 of the Finance Act 2009 (repayment interest)].

[This section is subject to regulations under section 95(1) of the Finance Act 2007 ^{F762}(3) (payment by cheque).]

Textual Amendments

F759 S. 70A inserted (with effect in accordance with s. 199(2)(3), Sch. 19 para. 22(2) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 22\(1\)](#); S.I. 1998/3173, art. 2

F760 Word in s. 70A(2) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), [4\(b\)\(i\)](#)

F761 S. 70A(2)(c) and preceding word inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\), Appointed Days and Consequential Provisions Order 2014 \(S.I. 2014/992\)](#), arts. 1(1), [4\(b\)\(ii\)](#)

F762 S. 70A(3) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 95\(7\)](#)

Modifications etc. (not altering text)

C412 S. 70A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)

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PART VII

PERSONS CHARGEABLE IN A REPRESENTATIVE CAPACITY, ETC.

Income Tax

71 **Bodies of persons.**

- (1) ^{F763} ... every body of persons shall be chargeable to income tax in like manner as any person is chargeable under the Income Tax Acts.
- (2) Subject to section 108 of this Act, the chamberlain or other officer acting as treasurer, auditor or receiver for the time being of any body of persons chargeable to income tax shall be answerable for doing all such acts as are required to be done under the Income Tax Acts for the purpose of the assessment of the body and for payment of the tax.
- (3) Every such officer as aforesaid may from time to time retain, out of any money coming into his hands on behalf of the body, so much thereof as is sufficient to pay the income tax charged upon the body, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts .

Textual Amendments

F763 Words in s. 71(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 304, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Modifications etc. (not altering text)

C413 S. 71 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).

C414 S. 71 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 13

^{F764}72 **Trustees, guardians, etc., of incapacitated persons.**

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Textual Amendments

F764 S. 72 omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 222(1)(b)

^{F765}73 **Further provision as to infants.**

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Textual Amendments

F765 S. 73 omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 222(1)(c)

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74 Personal representatives.

- (1) If a person chargeable to income tax dies, the executor or administrator of the person deceased shall be liable for the tax chargeable on such deceased person, and may deduct any payments made under this section out of the assets and effects of the person deceased .
- (2) On neglect or refusal of payment, any person liable under this section may be proceeded against in like manner as any other defaulter .

Modifications etc. (not altering text)

- C415 S. 74 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C416 Ss. 74, 75, 76 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [33](#)
- C417 S. 74 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), 38 (with reg. 1(4)(6)) (as amended (6.4.2012) by [S.I. 2012/836](#), regs. 1, [5](#))
- C418 Ss. 74, 75 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), [48](#)

75 Receivers appointed by a court.

- (1) A receiver appointed by any court in the United Kingdom which has the direction and control of any property in respect of which income tax is charged in accordance with the provisions of the Income Tax Acts shall be assessable and chargeable with the tax in like manner and to the like amount as would be assessed and charged if the property were not under the direction and control of the court.
- (2) Every such receiver shall be answerable for doing all matters and things required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax .

Modifications etc. (not altering text)

- C416 Ss. 74, 75, 76 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [33](#)
- C418 Ss. 74, 75 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), [48](#)
- C419 S. 75 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).
- C420 S. 75 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 18](#)
- C421 S. 75 restricted (24.2.2003) by [Proceeds of Crime Act 2002 \(c. 29\)](#), s. 458(1), [Sch. 10 para. 1](#); [S.I. 2003/120](#), art. 2, [Sch.](#) (with arts. 3, 4)
- C422 S. 75 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), 38 (with reg. 1(4)(6)) (as amended (6.4.2012) by [S.I. 2012/836](#), regs. 1, [5](#))
- C423 S. 75 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [13](#)
- C424 S. 75 excluded by [The Proceeds of Crime Act 2002 \(External Requests and Orders\) Order 2005 \(S.I. 2005/3181\)](#), art. 141J (as inserted (11.11.2013) by [S.I. 2013/2604](#), arts. 1(1), [3](#))

^{F766}76 Protection for certain trustees, agents and receivers.

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Textual Amendments

F766 S. 76 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(q\)](#), [65\(1\)\(a\)](#) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

Capital gains tax

77 Application of Part VII to capital gains tax.

- (1) This Part of this Act (except section 76 above) shall apply in relation to capital gains tax as it applies in relation to income tax ^{F767}. . . , and subject to any necessary modifications.
- (2) This Part of this Act as applied by this section shall not affect the question of who is the person to whom chargeable gains accrue, or who is chargeable to capital gains tax, so far as that question is relevant for the purposes of any exemption, or of any provision determining the rate at which capital gains tax is chargeable.

Textual Amendments

F767 Words omitted repealed (for 1973—74 et seq.) by [Finance Act 1971 \(c. 68\)](#), ss. 37, 38, [Sch.14 Part II](#).

Modifications etc. (not altering text)

C425 S. 77 restricted (24.2.2003) by [Proceeds of Crime Act 2002 \(c. 29\)](#), s. 458(1), [Sch. 10 para. 1](#); S.I. 2003/120, [art. 2](#), [Sch.](#) (with [arts. 3, 4](#))

C426 S. 77 excluded by [The Proceeds of Crime Act 2002 \(External Requests and Orders\) Order 2005 \(S.I. 2005/3181\)](#), [art. 141J](#) (as inserted (11.11.2013) by S.I. 2013/2604, [arts. 1\(1\), 3](#))

^{F768}77A

Textual Amendments

F768 S. 77A added by [Development Land Tax Act 1976 \(c. 24\)](#) [Sch.8 para.19](#). [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), [Sch.27 Part X](#).

[^{F769}PART 7A

HOLDERS OF LICENCES UNDER THE PETROLEUM ACT 1998

Textual Amendments

F769 Pt. 7A inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 2](#) (with [Sch. 9 paras. 1-9, 22](#))

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Licence-holders' liabilities for tax assessed on non-UK residents

77B Pre-conditions for serving secondary-liability notice

- (1) Conditions A to E are the pre-conditions for the purposes of section 77C.
- (2) Condition A is that tax is assessed on a person not resident in the United Kingdom.
- (3) Condition B is that the tax is assessed in reliance on—
 - (a) section 276 of the 1992 Act,
 - (b) section 874 of ITTOIA 2005, or
 - (c) section 1313 of CTA 2009.
- (4) Condition C is that the tax assessed is not tax under ITEPA 2003.
- (5) Condition D is that—
 - (a) there is a licence to which the tax assessed is related (see section 77J for the meaning of tax related to a licence),
 - (b) there is more than one licence to which the tax assessed is related, or
 - (c) there is a licence, or more than one licence, to which part of the tax assessed is related but in addition part of the tax assessed is not related to any licence.
- (6) Condition E is that the tax is not paid in full within 30 days after it becomes due and payable.
- (7) In this Part “licence” means a licence under Part 1 of the Petroleum Act 1998.

77C Secondary-liability notices

- (1) If each of the pre-conditions (see section 77B) is met, an officer of Revenue and Customs may serve on the holder of the licence concerned, or on the holder of any of the licences concerned, a notice—
 - (a) that states particulars of the assessment,
 - (b) that states the amount remaining unpaid and the date when it became payable,
 - (c) that requires the holder to pay, within 30 days of the service of the notice, the amount for which the holder is liable, and
 - (d) that, if the amount for which the holder is liable is given by subsection (3) or section 77G(7), gives particulars of how the amount was determined.
- (2) For the purposes of subsection (1), the amount for which the holder is liable is the amount remaining unpaid, together with any interest on it under sections 86 and 87A, but this is subject to subsection (3) and section 77G(7).
- (3) In a case within section 77B(5)(b) or (c), the amount for which the holder of the licence is liable is given by—
- (4) In subsection (3)—

A is the amount remaining unpaid,
I is any interest due on that amount under sections 86 and 87A,
T is the total amount of the profits or chargeable gains in respect of which the assessment is made, and

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L is so much of that total amount as is profits or chargeable gains related to the licence.

- (5) The power under subsection (1) is subject to section 77E (certain pre-1974 cases).
- (6) In this Part “secondary-liability notice” means a notice under subsection (1).

77D Payments under secondary-liability notices

- (1) Any amount which a person is required to pay by a secondary-liability notice may be recovered from the person as if it were tax due and duly demanded from the person.
- (2) If a person (“H”) pays any amount which a secondary-liability notice requires H to pay, H may recover the amount from the person on whom the assessment concerned was made.
- (3) A payment in pursuance of a secondary-liability notice is not allowed as a deduction in calculating any income, profits or losses for any tax purposes.

77E Exception for certain pre-1974 cases

- (1) Section 77C(1) does not give power to serve a secondary-liability notice on the holder of a licence if the profits arose, or the chargeable gains accrued, to the assessed person in consequence of a contract made by the holder before 23 March 1973.
- (2) The exception under subsection (1) does not apply if—
 - (a) the assessed person is connected with the holder, or
 - (b) the contract was substantially varied on or after 23 March 1973.
- (3) For the purposes of subsection (2), whether a person is connected with another is determined in accordance with section 1122 of CTA 2010.

[^{F770}Exemption certificates

Textual Amendments

F770 Ss. 77F-77G and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 3](#) (with [Sch. 9 paras. 1-9, 22](#))

77F Issue, cancellation and effect of exemption certificates

- (1) This section applies if there is a person (“T”) who will or might become liable to tax which, if unpaid, could be recovered under this Part from a person (“H”) who is the holder of a licence.
- (2) If an officer of Revenue and Customs, on an application made by T, is satisfied that T will comply with any obligations imposed on T by the Taxes Acts, the officer may issue to H a certificate exempting H from section 77C with respect to any tax payable by T.

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- (3) If a certificate is issued to H under subsection (2), an officer of Revenue and Customs may, by notice in writing to H, cancel the certificate from the date specified in the notice.
- (4) The date specified in a notice under subsection (3) may not be earlier than 30 days after the service of the notice.
- (5) If a certificate is issued to H under subsection (2), section 77C does not apply to any tax payable by T which becomes due while the certificate is in force.
- (6) If a certificate is issued to H under subsection (2) but is subsequently cancelled under subsection (3), section 77C also does not apply to any tax payable by T which—
 - (a) becomes due after the certificate is cancelled, but
 - (b) is in respect of profits arising, or chargeable gains accruing, while the certificate is in force.

77G Liabilities for assessments made after exemption certificate cancelled

- (1) Subsection (7) applies if—
 - (a) each of conditions A to C is met, and
 - (b) one of conditions D and E is met.
- (2) Condition A is that, after the cancellation under section 77F(3) of a certificate issued under section 77F(2) to a person (“H”) who is the holder of a licence, tax related to the licence is assessed on the applicant for the certificate.
- (3) Condition B is that the tax is assessed in reliance on—
 - (a) section 276 of the 1992 Act,
 - (b) section 874 of ITTOIA 2005, or
 - (c) section 1313 of CTA 2009.
- (4) Condition C is that the tax assessed is not tax under ITEPA 2003.
- (5) Condition D is that—
 - (a) ignoring section 77F, H could be required by a secondary-liability notice to pay all of the tax remaining unpaid under the assessment, and
 - (b) the profits or chargeable gains in respect of which the assessment is made include (but are not limited to) profits arising, or chargeable gains accruing, while the certificate is in force.
- (6) Condition E is that—
 - (a) as a result of section 77C(3), but ignoring section 77F, H could be required by a secondary-liability notice to pay some, but not all, of the tax remaining unpaid under the assessment, and
 - (b) the profits or chargeable gains that are—
 - (i) ones in respect of which the assessment is made, and
 - (ii) related to the licence,include (but are not limited to) profits arising, or chargeable gains accruing, while the certificate is in force.
- (7) If this subsection applies then, for the purposes of section 77C(1), the amount for which the holder of the licence is liable is the amount given by—

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$$A \times \left(1 - \frac{CIF}{CIF + NIF} \right)$$

together with a corresponding proportion of any interest due under sections 86 and 87A on the amount remaining unpaid.

(8) In subsection (7)—

A is the amount that H could be required to pay as mentioned in paragraph (a) of whichever of conditions D and E is met (“the operative condition”),

CIF is the amount of the profits or chargeable gains mentioned in paragraph (b) of the operative condition that are ones arising, or accruing, while the certificate is in force, and

NIF is the amount of the profits or chargeable gains mentioned in paragraph (b) of the operative condition that are ones arising, or accruing, while the certificate is not in force.]

^{F771}Supplementary

Textual Amendments

F771 Ss. 77H-77K and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 4](#) (with [Sch. 9 paras. 1-9, 22](#))

77H Calculations under sections 77C(3) and 77G(7)

- (1) Subsection (2) applies for the purposes of calculating any of the following amounts of profits or chargeable gains—
 - (a) L in a calculation under section 77C(3),
 - (b) CIF in a calculation under section 77G(7), and
 - (c) CIF + NIF in a calculation under section 77G(7) when it is condition E in section 77G that is met.
- (2) The amount is to be calculated as if for the purposes of making a separate assessment in respect of those profits or chargeable gains on the person on whom the assessment was made.
- (3) An officer of Revenue and Customs applying subsection (2) is to make all such allocations and apportionments of receipts, expenses, allowances and deductions taken into account, or made, for the purposes of the actual assessment as appear to the officer to be just and reasonable in the circumstances.

^{F772}**77I** Information

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Textual Amendments

F772 S. 771 omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(2\)\(r\)](#), [65\(1\)\(a\)](#) (with [Sch. 23 paras. 50, 65\(1\)\(b\)\(2\)](#))

77J Meaning of “related to a licence” as respects tax, or profits or gains

- (1) Subsections (2) and (3) apply for the purposes of this Part.
- (2) An amount of tax is related to a licence if the tax is in respect of profits or chargeable gains related to the licence.
- (3) Profits or chargeable gains are related to a licence if they are—
 - (a) profits from activities authorised by the licence,
 - (b) profits from activities carried on in connection with activities authorised by the licence, or
 - (c) profits from, or chargeable gains accruing on the disposal of, exploration or exploitation rights connected with—
 - (i) activities authorised by the licence, or
 - (ii) activities carried on in connection with activities authorised by the licence.
- (4) In this section—
 - (a) “designated area” means an area designated by Order in Council under section 1(7) of the Continental Shelf Act 1964,
 - (b) “exploration or exploitation activities” means activities carried on in connection with the exploration or exploitation of so much of the seabed and subsoil and their natural resources as is situated in the United Kingdom or a designated area,
 - (c) “exploration or exploitation rights” means rights to—
 - (i) assets to be produced by exploration or exploitation activities,
 - (ii) interests in such assets, or
 - (iii) the benefit of such assets,
 - (d) any reference to the disposal of exploration or exploitation rights includes a reference to the disposal of unlisted shares deriving their value, or the greater part of their value, directly or indirectly from such rights,
 - (e) “shares” includes—
 - (i) stock, and
 - (ii) securities not creating or evidencing a charge on assets,
 - (f) “unlisted shares” means shares that are not listed on a recognised stock exchange, and
 - (g) “recognised stock exchange” has the meaning given by section 1005(1) and (2) of ITA 2007.

77K Other definitions in Part 7A

- (1) This section applies for the purposes of this Part.
- (2) “Licence” has the meaning given by section 77B(7).

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(3) “Secondary-liability notice” has the meaning given by section 77C(6).]]

PART VIII

CHARGES ON NON-RESIDENTS

Income tax

^{F773}**78 Method of charging non-residents.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F773}**79 Profits from branch or agency.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F773}**80 Charge on percentage of turnover.**

.....

Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F773}**81 Taxation on basis of merchanting profit.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

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^{F773}**82 Savings.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F773}**83 Responsibilities and indemnification of persons in whose name a non-resident person is chargeable.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Capital gains tax

^{F773}**84 Gains from branch or agency.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Corporation tax

^{F773}**85 Application of Part VIII to corporation tax.**

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Textual Amendments

F773 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F774}**85A**

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Textual Amendments

F774 S. 85A added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.20. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), Sch.27 Part X.

PART IX

INTEREST ON OVERDUE TAX

Modifications etc. (not altering text)

C427 Pt. IX modified by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), [reg. 11\(3\)](#)

C428 Pt. IX applied (27.7.1993 with effect in relation to the year 1993-94 and subsequent years of assessment) by [Finance Act 1993 \(c. 34\)](#), [s. 122\(2\)\(3\)](#)

C429 Pt. 9 applied by Taxation of Chargeable Gains Act 1992 (c. 12), s. 281(5)(a) (as substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 18 paras. 15\(2\)](#), 17)

C430 Pt. 9 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 para. 39\(2\)\(a\)](#) (with [Sch. 18 para. 59\(2\)](#)); S.I. 1998/3173, art. 2

C431 Pt. 9 applied (with modifications) (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 16 para. 11\(3\)](#)

[^{F775}86 Interest on overdue income tax and capital gains tax.

- (1) The following, namely—
 - (a) any amount on account of income tax which becomes due and payable in accordance with section 59A(2) of this Act, and
 - (b) any income tax or capital gains tax which becomes due and payable in accordance with section 55 or 59B of this Act,
 shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the relevant date until payment.
- (2) For the purposes of subsection (1)(a) above the relevant date is whichever of the dates mentioned in section 59A(2) of this Act is applicable; and for the purposes of subsection (1)(b) above the relevant date is—
 - (a) in any such case as is mentioned in subsection (3) of section 59B of this Act, the last day of the period of three months mentioned in that subsection; and
 - (b) in any other case, the date mentioned in subsection (4) of that section.
- (3) Subsection (1) above applies even if the relevant date is a non-business day within the meaning of [^{F776}section 92] of the Bills of Exchange Act 1882.
- (4) Subsection (5) below applies where as regards a year of assessment—
 - (a) any person makes a claim under subsection (3) or (4) of section 59A of this Act in respect of the amounts (the section 59A amounts) payable by him in accordance with subsection (2) of that section, and
 - (b) an amount (the section 59B amount) becomes payable by him [^{F777}(i)] in accordance with section 59B(3), (4) or (5) of this Act [^{F778}or

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- (ii) in accordance with section 59B(6) of this Act in respect of income tax assessed under section 29 of this Act].
- (5) Interest shall be payable under this section as if each of the section 59A amounts had been equal to—
- (a) the aggregate of that amount and 50 per cent. of the section 59B amount, or
 - (b) the amount which would have been payable in accordance with subsection (2) of section 59A of this Act if the claim under subsection (3) or (4) of that section had not been made,
- whichever is the less.
- (6) In determining for the purposes of subsections (4) and (5) above what amount (if any) is payable by any person in accordance with section 59B(3), (4) or (5) of this Act [^{F779}or, in respect of income tax assessed under section 29 of this Act, in accordance with section 59B(6) of this Act]—
- (a) it shall be assumed that both of the section 59A amounts have been paid, and
 - (b) no account shall be taken of any amount which has been paid on account otherwise than under section 59A(2) of this Act or is payable by way of capital gains tax.
- (7) Subsection (8) below applies where as regards any person and a year of assessment—
- (a) amounts (the section 59A amounts) become payable by him in accordance with section 59A(2) of this Act, and
 - (b) an amount (the section 59B amount) becomes repayable to him in accordance with section 59B (3), (4) or (5) of this Act.
- (8) So much of any interest payable under this section on either of the section 59A amounts as is not attributable to the amount by which that amount exceeds 50 per cent. of the section 59B amount shall be remitted.
- (9) In determining for the purposes of subsections (7) and (8) above what amount (if any) is repayable to any person in accordance with section 59B(3), (4) or (5) of this Act, no account shall be taken of any amount which has been paid on account otherwise than under section 59A(2) of this Act or is payable by way of capital gains tax.]

Textual Amendments

- F775** S. 86 substituted (with effect in accordance with ss. 103(7), 110(2)-(4) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 110\(1\)](#)
- F776** Words in s. 86(3) substituted (29.4.1996) by [Finance Act 1996 \(c. 8\), s. 131\(2\)](#)
- F777** Words in s. 86(4)(b) renumbered as s. 86(4)(b)(i) (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 3\(2\)](#)
- F778** S. 86(4)(b)(ii) and preceding word inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 3\(2\)](#)
- F779** Words in s. 86(6) inserted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 3\(3\)](#)

Modifications etc. (not altering text)

- C432** S. 86 modified by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 767B\(1\)\(a\)](#) (as inserted (with effect in accordance with s. 135(6) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 135\(1\)\(6\)](#))
- C433** S. 86 applied (with modifications) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), Sch. 2 para. 6\(1\)](#) (as amended (8.9.1998) by [Social Security Act 1998 \(c. 14\), ss. 59\(5\)\(a\)\(b\)\(6\), 87\(2\)](#); S.I. 1998/2209, art. 2(a)-(c), [Sch. Pt. 1](#) (with art. 3))

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- C434** S. 86 applied (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 15(3), 173(4), **Sch. 2 para. 6(1)**
- C435** S. 86 power to apply (with modifications) conferred by [Finance Act 1995 \(c. 4\)](#), s. 73(4)(c) (as amended (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), Sch. 18 para. 16(b)(c))
- C436** S. 86 (so far as it has effect without the substitutions made by Finance Act 1994, Sch. 19 para. 23 and Finance Act 1995, s. 110) amended (with effect in accordance with Sch. 6 para. 28 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 6 para. 1**
- C437** S. 86 modified (6.4.1999) by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), regs. 1, **35(3)(4)**
- C438** S. 86 modified (6.4.2006) by [The Registered Pension Schemes \(Relief at Source\) Regulations 2005 \(S.I. 2005/3448\)](#), regs. 1, **14(3)**
- C439** S. 86 modified (with effect in accordance with ss. 156(3), 1034(1)(3) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. **239(1)**, 1034(1) (with Sch. 2)
- C440** S. 86 restricted (1.4.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\)](#), arts. 1(1), **4(1)**, 5
- C441** S. 86 modified by [Income Tax Act 2007 \(c. 3\)](#), s. **257GD** (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 6 para. 1**)
- C442** S. 86 modified by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), **Sch. 5BB para. 7(2)** (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 6 para. 5**)
- C443** S. 86(2) modified by [Income Tax Act 2007 \(c. 3\)](#), s. **257SD** (as inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 11 para. 1**)

^{F780}**86A**

Textual Amendments

F780 *S. 86A added by* [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.21. [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), Sch.27 Part X.

^{F781}**87 Interest on overdue income tax deducted at source**

- (1) Income tax which is assessable under Chapter 15 of Part 15 of ITA 2007 carries interest at the rate applicable under section 178 of the Finance Act 1989 from the date when it was due under section 951 of ITA 2007 until payment.
- (2) Subsection (1) applies—
 - (a) whether or not an assessment is made, and
 - (b) whether or not income tax which is assessed has been paid when the assessment is made.
- (3) Subsection (1) applies even if the date when the income tax should have been paid is a non-business day as defined by section 92 of the Bills of Exchange Act 1882.
- (4) Subsection (5) applies to any income tax which—
 - (a) was payable under Chapter 15 of Part 15 of ITA 2007 (collection: deposit-takers, building societies and certain companies) in respect of payments within section 946 of that Act made in a return period,
 - (b) was not paid on the date when it was due under section 951 of that Act, and

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- (c) has subsequently been discharged or repaid under section 953 of that Act because the person who made the payments received payments on which it suffered income tax by deduction in a later return period.
- (5) The income tax carries interest under subsection (1) from the date when it was due under section 951 of ITA 2007 until the earliest of—
 - (a) the date when the income tax was paid,
 - (b) the date when the person delivered a return for the later return period, and
 - (c) the expiry of 14 days after the end of that period,but subsection (1) does not otherwise apply to the income tax.
- (6) In this section “return period” means a period for which a return is required to be made under Chapter 15 of Part 15 of ITA 2007.]

Textual Amendments

F781 S. 87 substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 258](#) (with Sch. 2)

Modifications etc. (not altering text)

C444 S. 87 applied (1.1.2007) by [The Real Estate Investment Trusts \(Assessment and Recovery of Tax\) Regulations 2006 \(S.I. 2006/2867\), regs. 1\(1\), 10\(4\)](#)

C445 S. 87 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 69Z33\(4\)](#) (as inserted (6.4.2008) by [S.I. 2008/705, regs. 1, 5](#))

[^{F782}87A Interest on overdue corporation tax etc.

- (1) Corporation tax shall carry interest at the [^{F783}rate applicable under section 178 of the Finance Act 1989] from the date when the tax becomes due and payable (in accordance with [^{F784}section 59D of this Act]) until payment.
- (2) Subsection (1) above applies even if the date when the tax becomes due and payable (as mentioned in that subsection) is a non-business day within the meaning of section 92 of the ^{M1}Bills of Exchange Act 1882.
- (3) In relation to corporation tax assessed [^{F785}or treated as assessed] by virtue of section [^{F786}346(2) or 347(1) of the principal Act, [^{F787}137(4), 139(7) [^{F788}or 190]^{F789} ... of the 1992 Act ^{F790} ... [^{F791}paragraph 75A(2) of Schedule 18 to the Finance Act 1998]] [^{F792}, ^{F793} ... paragraph 69 of Schedule 29 to the Finance Act 2002]^{F794} or Chapter 7 of Part 22 of CTA 2010] (which enable unpaid corporation tax assessed on a company to be assessed on other persons in certain circumstances), the reference in subsection (1) above to the date when the tax becomes due and payable is a reference to the date when it became due and payable by the company.

^{F795}(4)

[In a case where—

- ^{F796}(4A) (a) there is for an accounting period of a company (“the later period”) [^{F797}a non-trading deficit on the company’s loan relationships,]
- (b) as a result of a claim under [^{F798}[^{F799}section 389(1) or 459(1)(b) of CTA 2009] the whole or part of the deficit for the later period is set off against profits] of an earlier accounting period (“the earlier period”), and

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^{F800}(c) if the claim had not been made, there would be an amount or, as the case may be, an additional amount of corporation tax for the earlier period which would carry interest in accordance with this section,]

^{F801}then, for the purposes of the determination at any time of whether any interest is payable under this section or of the amount of interest so payable, the amount mentioned in paragraph (c) above shall be taken to be an amount of unpaid corporation tax for the earlier period except so far as concerns interest for any time after the date on which any corporation tax for the later period became (or, as the case may be, would have become) due and payable [^{F802}as mentioned in subsection (8) below].]

^{F803}(4B)

^{F804}(5)

^{F805}[In any case where—

- (6) (a) on a claim under [^{F806}section 37 of CTA 2010], the whole or any part of a loss incurred in an accounting period (“the later period”) has been [^{F807}relieved (whether under that section or section 42 of that Act)] for the purposes of corporation tax against profits of a preceding accounting period (“the earlier period”);
- (b) the earlier period does not fall wholly within the period of twelve months immediately preceding the later period; and
- (c) if the claim had not been made, there would be an amount or, as the case may be, an additional amount of corporation tax for the earlier period which would carry interest in accordance with this section,

then, for the purposes of the determination at any time of whether any interest is payable under this section or of the amount of interest so payable, the amount mentioned in paragraph (c) above shall be taken to be an amount of unpaid corporation tax for the earlier period except so far as concerns interest for any time after the date on which any corporation tax for the later period became (or, as the case may be, would have become) due and payable [^{F808}as mentioned in subsection (8) below].

^{F809}(7)

[In subsections (4), (4A) and (6) above, any reference to the date on which corporation tax for an accounting period became, or would have become, due and payable shall be construed on the basis that corporation tax for an accounting period becomes due and payable on the day following the expiry of nine months from the end of the accounting period.]

[The power conferred by section 59E of this Act (alteration of date on which corporation tax becomes due and payable) does not include power to make provision in relation to subsection (4), (4A), (6) or (8) above the effect of which would be to change the meaning of references in subsection (4), (4A) or (6) above to the date on which corporation tax for an accounting period became, or would have become, due and payable (as mentioned in subsection (8) above).]

Textual Amendments

F782 S. 87A inserted by [Finance \(No. 2\) Act 1987 \(c. 51\)](#), **ss. 85**, 95(2)

F783 Words in s. 87A substituted by [Finance Act 1989 \(c. 26\)](#), **s. 179(1)(b)**; S.I. 1989/1298.

F784 Words in s. 87A(1) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 24**; S.I. 1998/3173, art. 2

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- F785** Words in s. 87A(3) inserted (with effect in accordance with s. 98(2), Sch. 29 para. 9(3)) of the amending Act) by **Finance Act 2000 (c. 17), Sch. 28 para. 3(4)(a)**, Sch. 29 para. 9(2)(a) (with Sch. 29 para. 46(5))
- F786** **Income and Corporation Taxes Act 1988 (c. 1), s. 844, Sch. 29 para. 10(4)(b)**.
- F787** Words in s. 87A(3) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by **Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch. 10 para. 2(9)** (with ss. 60, 101(1), 171, 201(3))
- F788** Words in s. 87A(3) inserted (with effect in accordance with Sch. 29 para. 9(3) of the amending Act) by **Finance Act 2000 (c. 17), Sch. 29 para. 9(2)(b)** (with Sch. 29 para. 46(5))
- F789** Words in s. 87A(3) repealed (with effect in accordance with Sch. 29 para. 4(7) of the amending Act) by **Finance Act 2000 (c. 17), Sch. 40 Pt. 2(12)**
- F790** Word in s. 87A(3) repealed (with effect in accordance with s. 98(2) of the amending Act) by **Finance Act 2000 (c. 17), Sch. 40 Pt. 2(11)**
- F791** Words in s. 87A(3) substituted (with effect in accordance with s. 92(7) of the amending Act) by **Finance Act 1999 (c. 16), s. 92(5)**
- F792** Words in s. 87A(3) substituted (with effect in accordance with s. 84(1) of the amending Act) by **Finance Act 2002 (c. 23), Sch. 29 para. 69(4)**
- F793** Words in s. 87A(3) repealed (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 156(2)(a), Sch. 3 Pt. 1** (with Sch. 2)
- F794** Words in s. 87A(3) inserted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 156(2)(b)** (with Sch. 2)
- F795** S. 87A(4) repealed (with effect in accordance with Sch. 3 para. 4(4) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 3 para. 4(2), Sch. 27 Pt. 3(2)**
- F796** S. 87A(4A) inserted (27.7.1993) by **1993 c. 34, s. 170, Sch. 18 para. 1**
- F797** Words in s. 87A(4A)(a) substituted (with effect in accordance with s. 105(1) of the amending Act) by **Finance Act 1996 (c. 8), Sch. 14 para. 1(1)(a)** (with Sch. 15)
- F798** Words in s. 87A(4A)(b) substituted (with effect in accordance with s. 105(1) of the amending Act) by **Finance Act 1996 (c. 8), Sch. 14 para. 1(1)(b)** (with Sch. 15)
- F799** Words in s. 87A(4A)(b) substituted (with effect in accordance with s. 1329(1) of the amending Act) by **Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 305** (with Sch. 2 Pts. 1, 2)
- F800** S. 87A(4A)(c) substituted (23.3.1995) by **Finance Act 1995 (c. 4), Sch. 24 paras. 7, 8(a)**; S.I. 1994/3224, art. 2
- F801** Words in s. 87A(4A) substituted (23.3.1995) by **Finance Act 1995 (c. 4), Sch. 24 paras. 7, 8(b)**; S.I. 1994/3224, art. 2
- F802** Words in s. 87A(4A) substituted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 4 para. 4(2)**; S.I. 1998/3173, art. 2
- F803** S. 87A(4B) repealed (with effect in accordance with Sch. 3 para. 4(5) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 3 para. 4(3), Sch. 27 Pt. 3(2)**
- F804** S. 87A(5) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of **Finance Act 2016 (c. 24), Sch. 1 para. 51(10)**
- F805** S. 87A(6)(7) substituted (27.7.1993) for s. 87A(6) by **1993 c. 34, s. 120, Sch. 14 para. 4(2)**
- F806** Words in s. 87A(6)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 156(4)(a)** (with Sch. 2)
- F807** Words in s. 87A(6)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 156(4)(b)** (with Sch. 2)
- F808** Words in s. 87A(6) substituted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 4 para. 4(2)**; S.I. 1998/3173, art. 2
- F809** S. 87A(7) repealed (with effect in accordance with Sch. 3 para. 4(5) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 3 para. 4(3), Sch. 27 Pt. 3(2)**
- F810** S. 87A(8) inserted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 4 para. 4(3)**; S.I. 1998/3173, art. 2
- F811** S. 87A(9) inserted (with effect in accordance with Sch. 4 para. 4(5)(6) of the amending Act) by **Finance Act 1998 (c. 36), Sch. 4 para. 4(4)**; S.I. 1998/3173, art. 2

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Modifications etc. (not altering text)

- C446 S. 87A modified (3.5.1994) by [Finance Act 1994 \(c. 9\), s. 250\(4\)\(5\)](#)
- C447 S. 87A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 18 para. 52\(6\)](#) (with [Sch. 18 para. 59\(2\)](#)); S.I. 1998/3173, art. 2
- C448 S. 87A modified (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\), Sch. 15 para. 63\(2\)](#)
- C449 S. 87A applied (with modifications) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), ss. 716, 1184\(1\)](#) (with [Sch. 2](#))
- C450 S. 87A applied (with modifications) (with effect in accordance with reg. 1(2) of the affecting S.I.) by [The Corporation Tax \(Instalment Payments\) Regulations 1998 \(S.I. 1998/3175\), regs. 1\(1\), 7](#) (as amended by S.I. 2011/1785, regs. 1(1)(2), 10; and (1.4.2019) by S.I. 2017/1072, regs. 1(1), 9 (with reg. 1(2)))

Marginal Citations

- M1 1882 c. 61.

^{F812}**88 Interest on tax recovered to make good loss due to taxpayer’s fault.**

.....

Textual Amendments

- F812 S. 88 repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 4\(1\), Sch. 41 Pt. 5\(8\)](#)

^{F813}**88A Determinations under section 88.**

.....

Textual Amendments

- F813 S. 88A repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 4\(2\)\(a\), Sch. 41 Pt. 5\(8\)](#)

^{F814}**89 The prescribed rate of interest.**

.....

Textual Amendments

- F814 S. 89 repealed (18.8.1989) by [Finance Act 1989 \(c. 26\)](#), ss. 178(7), 187(1), Sch. 17 Part X

90 [^{F815}**Interest on tax payable gross**]

[^{F816}(1)] Interest payable under this Part of this Act

[^{F816}(a)] shall be paid without any deduction of income tax ^{F817}...

^{F817}(b)

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F818(2)

Textual Amendments

- F815** S. 90 heading substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 306(4)** (with [Sch. 2 Pts. 1, 2](#))
- F816** S. 90(1)(a)(b) renumbered (31.7.1998) by [Finance Act 1998 \(c. 36\)](#), s. **33(2)**
- F817** S. 90(1)(b) and preceding word repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 306(2)**, **Sch. 3 Pt. 1** (with [Pts. 1, 2](#), [Sch. 2 para. 142](#))
- F818** S. 90(2) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 306(3)**, **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

Modifications etc. (not altering text)

- C451** S. 90 applied (27.7.1993) by [1993 c. 34](#), s. 173, **Sch. 19 Pt. II para.11(5)**
- C452** S. 90 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
- C453** S. 90 applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **reg. 39(3)** (as substituted (31.10.2011) by [S.I. 2011/784](#), **regs. 1(2), 8**)
- C454** S. 90 applied (N.I.) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **reg. 34** (as substituted (31.10.2011) by [S.R. 2011/137](#), **regs. 1(2), 7**)
- C455** S. 90 applied (with application in accordance with [reg. 1](#) of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1), 49(2)**

91 Effect on interest of reliefs.

- (1) Where any amount of interest is payable under section 86 ^{F819}... of this Act in relation to an assessment, and relief from tax charged by the assessment is given to any person by a discharge of any of that tax, such adjustment shall be made of the said amount, and such repayment shall be made of any amounts previously paid under [^{F820}that section] in relation to the assessment, as are necessary to secure that the total sum, if any, paid or payable under [^{F820}that section] in relation to the assessment is the same as it would have been if the tax discharged had never been charged.
- [^{F821}(1A) Where interest is payable under section 87A of this Act in respect of an amount of corporation tax for an accounting period, and relief from tax is given by a discharge of any of that corporation tax—
- (a) such adjustment shall be made of the amount of interest payable under that section in respect of corporation tax for that accounting period, and
- (b) such repayment shall be made of any amounts of interest previously paid under that section in respect of that corporation tax,
- as are necessary to secure that the total sum (if any) paid or payable under that section in respect of corporation tax for that accounting period is the same as it would have been if the tax discharged had never been charged.
- (1B) Subsection (1A) above has effect subject to section 87A(4)[^{F822}, (4A), (4B),][^{F823}(6) and (7)] of this Act.]
- (2) [^{F824}Subject to subsection (2A) below] Where relief from tax ^{F825}... paid for any chargeable period is given to any person by repayment, he shall be entitled to require that the amount repaid shall be treated for the purposes of this section, so far as it will go, as if it were a discharge of the tax charged on him (whether alone or together with

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other persons) by or by virtue of any assessment for or relating to the same chargeable period, so, however, that it shall not be applied to any assessment made after the relief was given and that it shall not be applied to more than one assessment so as to reduce, without extinguishing, the amount of tax charged thereby.

[^{F826}(2A) In any case where—

- (a) relief from corporation tax is given to any person by repayment, and
- (b) that tax was paid for an accounting period ending after the day which is the appointed day for the purposes of section [^{F827}10 of the principal Act],

that person shall be entitled to require that the amount repaid shall be treated for the purposes of this section, so far as it will go, as if it were a discharge of the corporation tax charged on him for that period.]

(3) Notwithstanding anything in the preceding provisions of this section, no relief, whether given by way of discharge or repayment, shall be treated for the purposes of this section as—

- ^{F828}(a)
- (b) affecting tax charged by any assessment to income tax made under Schedule A or Schedule D if either—
 - ^{F828}(i)
 - (ii) it arises in connection with income taxable otherwise than under Schedule A or Schedule D, or
 - (iii) it relates to a source income from which is taxable otherwise than under Schedule A or Schedule D [^{F829}or
- (c) affecting tax charged at a rate other than the basic rate [^{F830}, [^{F831}the Scottish basic rate, a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,] [^{F832}the Welsh basic rate,] the savings nil rate] [^{F833}or the starting rate for savings] on income from which tax has been deducted (otherwise than under [^{F834}PAYE regulations]) or is treated as having been deducted, unless it is a relief from the tax so charged].

(4) For the purposes of this section a relief from corporation tax or capital gains tax shall not be treated as affecting tax charged by any assessment unless the assessment is to the same tax .

Textual Amendments

- F819** Words in s. 91(1) repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 4\(2\)\(b\)\(i\), Sch. 41 Pt. 5\(8\)](#)
- F820** Words in s. 91(1) substituted (with effect in accordance with Sch. 18 para. 17 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 18 para. 4\(2\)\(b\)\(ii\)](#)
- F821** S. 91(1A)(1B) inserted (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by [1987 c. 51, s. 86\(5\)\(7\); S.I. 1992/3066, art.2\(2\)\(a\)](#).
- F822** Words in s. 91(1B) inserted (23.3.1995) by [Finance Act 1995 \(c. 4\), Sch. 24 paras. 7, 10; S.I. 1994/3224, art. 2](#)
- F823** Words in s. 91(1B) inserted (27.7.1993) by [1993 c. 34, s. 120, Sch. 14 para.5](#)
- F824** Words in s. 91(2) added (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by [1987 c. 51, s. 86\(6\)\(7\); S.I. 1992/3066, art.2\(2\)\(a\)](#).
- F825** *Amended in relation to development land tax by Development Land Tax Act 1976 Sch.8 para.24 and amendment repealed by 1985 s.98(6) and Sch.27 Part X.*
- F826** S. 91(2A) added (23.7.1987 with effect with respect to accounting periods ending after 30.9.1993) by [1987 c. 51, s. 86\(6\)\(7\); S.I. 1992/3066, art.2\(2\)\(a\)](#).

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- F827** [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 29 para. 10(6)**.
- F828** *Words omitted repealed for 1973—74 et seq. by Finance Act 1971 ss. 37, 38, Sch.6 para.88, Sch.14 Part II.*
- F829** [Finance Act 1971 \(c. 68\)](#), ss.37, 38, **Sch.6 para.88**, with effect for 1973—74 et seq.
- F830** Words in s. 91(3)(c) inserted (with effect in accordance with s. 4(17) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. **4(16)**
- F831** Words in s. 91(3)(c) inserted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), 2(3)
- F832** Words in s. 91(3)(c) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Devolved Income Tax Rates \(Consequential Amendments\) Order 2019 \(S.I. 2019/201\)](#), arts. 1(1), 2
- F833** Words in s. 91(3)(c) substituted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 39**
- F834** Words in s. 91(3)(c) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 136** (with Sch. 7)

Modifications etc. (not altering text)

- C456** S. 91 applied (N.I.) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **reg. 34** (as substituted (31.10.2011) by S.R. 2011/137, regs. 1(2), 7)
- C457** S. 91 applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **reg. 39(3)** (as substituted (31.10.2011) by S.I. 2011/784, regs. 1(2), 8)
- C458** S. 91 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **49(2)**
- C459** S. 91 excluded by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 306

^{F835}91A

Textual Amendments

- F835** S. 91A added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.25. [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), Sch.27 Part X.

92 Remission in certain cases of interest on tax in arrear by reason of exchange restrictions.

- (1) The provisions of this section shall have effect where the Board are satisfied as respects any tax carrying interest under section 86 of this Act—
- (a) that the tax is in respect of income or chargeable gains arising in a country outside the United Kingdom, and
 - (b) that, as the result of action of the government of that country, it is impossible for the income or gains to be remitted to the United Kingdom, and
 - (c) that having regard to the matters aforesaid and to all the other circumstances of the case it is reasonable that the tax should for the time being remain uncollected,
- and the Board allow the tax to remain uncollected accordingly.
- (2) Interest on the said tax shall, subject to subsection (3) below, cease to run under the said section 86 as from the date on which the Board were first in possession of the information necessary to enable them to be satisfied as aforesaid and, if the said date is not later than three months from the time when the tax became due and payable,

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the interest thereon under the said section 86 in respect of the period before the said date shall be remitted.

- (3) Where, under subsection (2) above, interest has ceased to run on any tax and thereafter demand is made by the collector or other proper officer for payment of all or any of that tax, interest under the said section 86 shall again begin to run from the date of the demand in respect of the amount demanded:

Provided that where all or any part of the amount demanded is paid not later than three months from the date of the demand, the interest under the said section 86 on the amount so paid running from the date of the demand shall be remitted.

Modifications etc. (not altering text)

C460 S. 92 modified by [Finance \(No. 2\) Act 1987 \(c. 51\), s. 86\(3\)](#)

PART X

PENALTIES, ETC.

Modifications etc. (not altering text)

- C461** Part X (ss. 93-107) applied (with modifications) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 16\(1\)\(b\), 177\(4\), Sch. 2](#)
- C462** Part X (ss 93-107) applied (27.7.1993 with effect in relation to the year 1993-94 and subsequent years of assessment) by [1993 c. 34, s. 122\(2\)\(3\)](#)
- C463** Pt. 10 modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 117\(1\)\(b\), Sch. 18; S.I. 1998/3173, art. 2](#)
- C464** Pt. 10 power to apply conferred (N.I.) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), Sch. 1 para. 7B\(5A\)](#) (as inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(4\), 86 \(with s. 83\(6\)\)](#))
- C465** Pt. 10 applied (with modifications) (E.W.S.) (1.9.2012) by [The National Insurance Contributions \(Application of Part 7 of the Finance Act 2004\) Regulations 2012 \(S.I. 2012/1868\), regs. 1, 24](#)
- C466** Pt. 10 modified (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 35 para. 10](#)
- C467** Pt. 10 applied (with modifications) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), s. 11A\(1\)\(3\)](#) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 12](#))
- C468** Pt. 10 applied (with modifications) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), s. 11A\(1\)\(3\)](#) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 3](#))

F836⁹³ Failure to make return for income tax and capital gains tax.

Textual Amendments

- F836** S. 93 omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\), arts. 1\(1\), 7\(a\)](#) (with arts. 20, 22)

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F837 93A Failure to make partnership return.

.....

Textual Amendments

F837 S. 93A omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **7(b)** (with arts. 20, 22)

F838 94 Failure to make return for corporation tax.

.....

Textual Amendments

F838 S. 94 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 33, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

F839 95 Incorrect return or accounts for income tax or capital gains tax.

.....

Textual Amendments

F839 S. 95 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), Sch. 24 para. 29(a), **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

F840 95A Incorrect partnership return or accounts.

.....

Textual Amendments

F840 S. 95A repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), Sch. 24 para. 29(a), **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

F841 96 Incorrect return or accounts for corporation tax.

.....

Textual Amendments

F841 S. 96 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 34, **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

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^{F842}**97 Incorrect return or accounts: supplemental.**

.....

Textual Amendments

F842 S. 97 repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), [Sch. 24 para. 29\(a\)](#), [Sch. 27 Pt. 5\(5\)](#); S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

^{F843}**97A Failure to produce documents under section 19A.**

.....

Textual Amendments

F843 S. 97AA omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 72](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with arts. 3, 5)

^{F844}**97A Two or more tax-geared penalties in respect of the same tax.**

Where two or more penalties—

- (a) are incurred by any person and fall to be determined by reference to any income tax or capital gains tax with which he is chargeable for a year of assessment; ^{F845} ...

^{F845}(b)

each penalty after the first shall be so reduced that the aggregate amount of the penalties, so far as determined by reference to any particular part of the tax, does not exceed whichever is or, but for this section, would be the greater or greatest of them, so far as so determined.]

Textual Amendments

F844 S. 97A inserted by [Finance Act 1988 \(c. 39\)](#), s. 129 (s. 97A(a) has effect for the year 1988-89 and subsequent years, and s. 97A(b) has effect for accounting periods ending after 31 March 1989).

F845 S. 97A(b) and preceding word repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 37](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

C469 S. 97A modified (with application in accordance with [Sch. 31](#) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), s. 212(3)

C470 S. 97A modified by [Finance Act 2013 \(c. 29\)](#), [Sch. 43C para. 8\(4\)](#) (as inserted (with effect in accordance with s. 158(15) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. 158(3))

C471 S. 97A excluded (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\)](#), s. 165(2), [Sch. 22 para. 21](#); S.I. 2017/277, reg. 2(b)

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98 Special returns, etc.

(1) [^{F846}Subject to [^{F847}the provisions of this section and] section 98A below, where] any person—

- (a) has been required, by a notice served under or for the purposes of any of the provisions specified in the first column of the Table below, to deliver any return or other document, to furnish any particulars, to produce any document, or to make anything available for inspection, and he fails to comply with the notice, or
- (b) fails to furnish any information, give any certificate or produce any document or record in accordance with any of the provisions specified in the second column of the Table below,

he shall be liable, subject to [^{F846}subsections (3) and (4) below—

- (i) to a penalty not exceeding £300, and
- (ii) if the failure continues after a penalty is imposed under paragraph (i) above, to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under paragraph (i) above was imposed (but excluding any day for which a penalty under this paragraph has already been imposed)].

(2) [^{F848}Subject to section 98A below, where] a person fraudulently or negligently furnishes, gives, produces or makes any incorrect information, certificate, document, record or declaration of a kind mentioned in any of the provisions specified in either column of the Table below, he shall be liable to a penalty not exceeding [^{F848}£3000].

[^{F849}(3) No penalty shall be imposed under subsection (1) above in respect of a failure within paragraph (a) of that subsection at any time after the failure has been remedied.

(4) No penalty shall be imposed under paragraph (ii) of subsection (1) above in respect of a failure within paragraph (b) of that subsection at any time after the failure has been remedied.]

[^{F850}(4A) If—

- (a) a failure to comply with [^{F851}Chapter 15 or 16 of Part 15 of ITA 2007] arises from a person's failure to deliver an account, or show the amount, of a payment, and
- (b) the payment is within subsection (4B) [^{F852}, (4D) ^{F853}... or (4E)] below, subsection (1) above shall have effect as if for “£300” there were substituted “£3,000” and as if for “£60” there were substituted “£600”.

(4B) A payment is within this subsection if—

- [^{F854}(a) the payment is made by a company, local authority or qualifying partnership (within the meaning of section 932 of ITA 2007) without an amount representing income tax on the payment being deducted from it,
- (b) at the time the payment is made, the company, authority or partnership—
 - (i) does not believe that the payment is an excepted payment for the purposes of Chapter 11 of Part 15 of ITA 2007 (payments between companies etc: exception from duties to deduct), or
 - (ii) if it does so believe, cannot reasonably do so,
- (c) the payment is one from which tax is deductible under Part 15 of ITA 2007 unless the company, authority or partnership reasonably believes that it is an excepted payment for the purposes of Chapter 11 of that Part, and

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(d) the payment is not an excepted payment at the time the payment is made.]

^{F855}(4C)]

[^{F856}(4D) A payment is within this subsection if—

- (a) it is a payment from which a sum representing income tax must be deducted under Chapter 6 (deduction from annual payments and patent royalties) or 7 (deduction from other payments connected with intellectual property) of Part 15 of ITA 2007,
- (b) a company, purporting to rely on section 911 of that Act (double taxation arrangements: deduction at treaty rate), deducts less from the payment than required by those Chapters, and
- (c) at the time the payment is made the payee (as defined in section 913 of that Act) is not entitled to relief under double taxation arrangements (as defined in section 1023 of that Act) and the company—
 - (i) does not believe that it is entitled to such relief, or
 - (ii) if it does so believe, cannot reasonably do so.]

^{F857}(4DA)

[^{F858}(4E) A payment is within this subsection if—

- (a) it is an interest distribution made to a unit holder by the trustees of an authorised unit trust,
- (b) the trustees, in purported reliance on the reputable intermediary condition being fulfilled with respect to the unit holder, do not comply with the obligation under [^{F859}section 874 of ITA 2007] to make a deduction from the interest distribution,
- (c) that obligation would apply if that condition were not so fulfilled, and
- (d) the trustees did not believe that the unit holder was not ^{F860}... resident in the United Kingdom or could not reasonably have so believed (so that that condition was not so fulfilled).

Expressions used in this subsection have the same meaning as in [^{F861}regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964)].]

[^{F862}(4F) If a person fails to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003, subsection (1) has effect as if—

- (a) for “£300” there were substituted “ £3,000 ”, and
- (b) for “£60” there were substituted “ £600 ”.]

^{F863}(5)

[^{F864}TABLE

1.	2.
Part III of this Act, ^{F865}	[^{F866} section 12ABZA(3) of this Act]
. . .	
[^{F867} regulations under section 59E of this Act;]	[^{F868} section 12ADA of this Act]

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F869	In the principal Act—
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F870	F871
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In the principal Act—	F872
	. . .
F873	F874
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F875	F876
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F877	F876
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F876	F878
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F876	F879
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F880	F881
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F882	F883
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F884	F880
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F884	F885
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F884	F886
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F887	F888
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F884	F888
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F887	F888
. . .	F888
section 310(4) and (5);	. . .
F889	section 310(1), (2) ^{F890} , (2A)] and (3);
. . .	
regulations under section 333;	F891
	. . .
F892	F893
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F894	Regulations under section 333;
. . .	

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F895	F892
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F896	F897
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F898	section 375(5);
. . .	
F899	F900
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F901	F902
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F903	F902
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F904	F905
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F906	F907
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F908	F909
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F910	F911
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F912	[^{F913} section 552;]
. . .	
F914	[^{F915} regulations under section 552ZA(6);]
. . .	
F914	[^{F916} regulations under section 552ZB;]
. . .	
F914	F917
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F914	F918
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F914	F919
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F914	F920
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F921	F914
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F922	F914
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F887	F914
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F887	F914
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F887	F914
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F923	F914
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F924	F925
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F926	F927
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F928	F929
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F887	F930
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F931	F932
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F933	F932
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F887	regulations under paragraph 7 of Schedule 14;
. . .	
F884	Schedule 15, paragraph 14(4);
. . .	
F929	F934
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F887	F935
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F884	F936
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F887	Regulations under section [F937 151 of the 1992 Act].
. . .	
F938	[F939 Sections F940
. . .	
	... F941
	... [F942 45G(4) and (5) F941
	... ,] [F943 45R(5) and (6),] 118 to 120, 145(2) and (3) and 203 of the Capital Allowances Act]
F944	Regulations 16 and 17 of the Income Tax (Interest Relief) Regulations 1982.
. . .	
F945	F946
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F947	F948
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F949	F950

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F951	F952
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F953	F954
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F955	F956
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F957	F958
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F959	F960
...	...
Regulations under section [F961 151 of the 1992 Act].	[F962 paragraph 12 of Schedule 4ZA to the 1992 Act]
Paragraph [F963 2(9) of Schedule 1 to the 1992 Act].	[F964 Paragraphs 2 to 6 of Schedule 5A to the 1992 Act.]
F965	[F966 regulations under section 73 of the Finance Act 1995;]
...	
Section [F967 98 of the 1992 Act].	F968
...	...
F969	F968
...	...
F970	F971
...	...
F972	F973
...	...
F974	[F975 paragraph 64 or 65 of Schedule 15 to the Finance Act 2000]
...	
F976	[F977 Paragraph 93(2) of Schedule 22 to the Finance Act 2000]
[Section 73 of the Finance Act 1989]	
F884	[F978 Paragraph 129 of Schedule 22 to the Finance Act 2000]
...	
F972	[F979 paragraph 6 of Schedule 34 to the Finance Act 2002]
...	
F980	F981
...	...
F972	F982
...	...
[F983 Paragraph 1(7) of Schedule 1 to the 1992 Act.]	F888
...	...
F984	F985
...	...

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F986	[^{F987} Regulations under section 589 of ITEPA 2003.]
...	
F988	[^{F987} Regulations under section 715 of ITEPA 2003.]
...	
F989	[^{F990} Regulations under section 716B of ITEPA 2003.]
...	
[^{F991} paragraph 66 of Schedule 15 to the Finance Act 2000]	[^{F987} PAYE regulations.]
F992	F993
...	...
[^{F994} paragraph 10 of Schedule 34 to the Finance Act 2002]	F995
F996	...
...	[^{F997} Regulations under section 65(2), 69(1), 70(1)(a) or (c) or 71 of the Finance Act 2004.]
F998	[^{F999} regulations under section 251(1)(a) or (4) of the Finance Act 2004;]
...	
[^{F1000} Section 421J(4) of ITEPA 2003.]	[^{F1001} Section 75(4) of ITTOIA 2005.]
F1002	[^{F1001} Regulations under Chapter 3 of Part 6 of ITTOIA 2005.]
...	
[^{F1003} Regulations under section 715 of ITEPA 2003.]	[^{F1004} section 37(3) of the Finance Act 2005;]
[^{F1003} Paragraph 93 of Schedule 2 to ITEPA 2003.]	[^{F1004} section 37(6) of the Finance Act 2005;]
[^{F1003} Paragraph 45 of Schedule 3 to ITEPA 2003.]	[^{F1005} Section 106 of FA 2006 as modified by Schedule 17 to that Act.]
[^{F1003} Paragraph 33 of Schedule 4 to ITEPA 2003.]	[^{F1005} Section 116 of FA 2006.]
[^{F1003} Paragraph 51 of Schedule 5 to ITEPA 2003.]	[^{F1005} Regulations under section 116 of FA 2006.]
F1006	F1007
...	...
[^{F1008} Regulations under section 70(3) of the Finance Act 2004.]	[^{F1005} Section 130 of FA 2006.]
F1009	[^{F1010} sections 240 and 241 of ITA 2007;]
...	
F1009	[^{F1011} sections 257GE and 257GF of ITA 2007;]
...	
F1009	[^{F1012} sections 257SE and 257SF of ITA 2007;]
...	
F1013	[^{F1010} section 271(1) of ITA 2007;]
...	

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[^{F1014} section 401B of ITTOIA 2005.]	[^{F1010} regulations under Chapter 5 of Part 6 of ITA 2007;]
[^{F1014} section 421A of ITTOIA 2005.]	[^{F1010} section 373 of ITA 2007;]
^{F1013} ...	[^{F1010} regulations under section 871(1) of ITA 2007;]
[^{F1015} Regulations under Chapter 3 of Part 6 of ITTOIA 2005.]	[^{F1010} Chapter 15 of Part 15 of ITA 2007;]
[^{F1016} section 40(1) of the Finance Act 2005]	[^{F1010} Chapter 16 of Part 15 of ITA 2007;]
[^{F1017} regulations under section 17(3) of the Finance (No. 2) Act 2005]	[^{F1010} regulations under section 969(1) of ITA 2007;]
[^{F1018} sections 242 and 243(1) and (2) of ITA 2007;]	[^{F1010} regulations under section 971(1) of ITA 2007;]
[^{F1019} sections 257GG and 257GH(1) and (2) of ITA 2007;]	[^{F1010} regulations under section 973(1) of ITA 2007.]
[^{F1020} sections 257SG and 257SH(1) and (2) of ITA 2007;]	[^{F1021} Section 75(4) of CTA 2009.]
^{F1022} ...	[^{F1023} paragraph 4 of Schedule 17 to FA 2009.]
[^{F1024} section 312A of ITA 2007;]	[^{F1025} section 260 of CTA 2010.]
[^{F1018} regulations under Chapter 5 of Part 6 of ITA 2007;]	[^{F1025} section 1046(1) to (4) of CTA 2010.]
^{F1026} ...	[^{F1025} section 1095 of CTA 2010.]
^{F1027} ...	[^{F1025} section 1096 of CTA 2010.]
[^{F1018} section 748(1) and (2) of ITA 2007;]	[^{F1025} section 1052(1) to (3) of CTA 2010.]
[^{F1018} section 771 of ITA 2007;]	[^{F1025} section 1101(1), (2) and (4) of CTA 2010.]
^{F1027} ...	[^{F1028} Section 228 of TIOPA 2010.]
^{F1027} ...	[^{F1029} Regulations under paragraph 16 of Schedule 18 to the Finance Act 2011.]
[^{F1018} regulations under section 871(1) of ITA 2007;]	[^{F1030} regulations under section 61(5) of the Finance Act 2012]
[^{F1018} regulations under section 969(1) of ITA 2007;]	[^{F1031} Regulations under paragraph 3 of Schedule 22 to the Finance Act 2013.]
[^{F1018} regulations under section 971(1) of ITA 2007;]	[^{F1031} Regulations under paragraph 8 of Schedule 6 to the Finance Act 2014.]
^{F1032} ...	[^{F1033} paragraph 17 or 18 of Schedule 4 to FA 2016;]
^{F1034}	

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[^{F1037}Section 31(3) and (4) of CTA 2010.]

[^{F1038}Section 465(3) and (4) of CTA 2010.]

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[^{F1040}section 832 of CTA 2010.]

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[^{F1040}section 1052(4) and (5) of CTA 2010.]

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[^{F1040}section 1101(5) and (6) of CTA 2010.]

[^{F1041}Section 1102(4) and (5) of CTA 2010.]

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[^{F1044}regulations under section 61(5) of the Finance Act 2012]

The references in this Table to regulations under section 602 have effect only for the purpose of giving effect to any provision mentioned in paragraphs (a) and (b) of subsection (2) of that section]

[^{F1045}References in this Table to sections 240, 241, 242 and 243(1) and (2) of ITA 2007 are to provisions that apply only in relation to shares issued after 5 April 2007.]

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Textual Amendments

- F846** Finance Act 1989 (c. 26), **s. 164(2)**, (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F847** Finance Act 1990 (c. 29), **s. 68(3)(a)** for transactions carried out on or after 1 July 1990.
- F848** Finance Act 1989 (c. 26), **s. 164(3)**, (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F849** Finance Act 1989 (c. 26), **s. 164(4)**, (7) in relation to failures beginning, or information etc. furnished, on or after 27 July 1989.
- F850** S. 98(4A)-(4C) inserted (with effect in accordance with s. 85(4) of the amending Act) by Finance Act 2001 (c. 9), **s. 85(2)**
- F851** Words in s. 98(4A)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(2)** (with Sch. 2)
- F852** Words in s. 98(4A)(b) substituted (with effect in accordance with s. 203(14) of the amending Act) by Finance Act 2003 (c. 14), **s. 203(11)**
- F853** Word in s. 98(4A)(b) omitted (with effect in accordance with s. 34(8) of the amending Act) by virtue of Finance Act 2021 (c. 26), **s. 34(2)(a)**
- F854** S. 98(4B)(a)-(d) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(3)** (with Sch. 2)
- F855** S. 98(4C) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(4), **Sch. 3 Pt. 1** (with Sch. 2)
- F856** S. 98(4D) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(5)** (with Sch. 2)
- F857** S. 98(4DA) omitted (with effect in accordance with s. 34(8) of the amending Act) by virtue of Finance Act 2021 (c. 26), **s. 34(2)(b)**
- F858** S. 98(4E) inserted (with effect in accordance with s. 203(14) of the amending Act) by Finance Act 2003 (c. 14), **s. 203(12)**
- F859** Words in s. 98(4E)(b) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(7)** (with Sch. 2)
- F860** Word in s. 98(4E)(d) omitted (with effect in accordance with Sch. 46 para. 116(2) of the amending Act) by virtue of Finance Act 2013 (c. 29), **Sch. 46 para. 116(1)**
- F861** Words in s. 98(4E) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), **87(2)(a)**
- F862** S. 98(4F) inserted (6.4.2015) by Finance Act 2014 (c. 26), **s. 18(3)(5)**; S.I. 2015/931, art. 2
- F863** S. 98(5) omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 2(a)**
- F864** Table substituted by Income and Corporation Taxes Act 1988 (c. 1), Sch. 29 para. 9 (see also Finance Act 1988 (c. 39), **Sch. 14 Part VI**).
- F865** *Words repealed by Finance Act 1989 (c. 26), ss. 164(5)(a) and 187 and Sch. 17 Part VIII in relation to any failure to comply with a notice etc. on or after 27 July 1989.*
- F866** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 8(5) to the amending Act) by Finance Act 2018 (c. 3), **Sch. 6 para. 8(4)**
- F867** Words in s. 98 inserted (with effect in accordance with s. 89(3) of the amending Act) by Finance Act 1999 (c. 16), **s. 89(1)**
- F868** Words in s. 98 inserted (with effect in accordance with Sch. 17 para. 21 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 17 para. 16(3)**
- F869** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(a), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F870** Words in s. 98 repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 13, **Sch. 2 Pt. I**

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- F871** Words in s. 98 repealed (with effect in accordance with s. 38(2)(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 27 Pt. 3\(4\)](#)
- F872** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(9\)\(a\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F873** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 307\(2\)\(a\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#), [Sch. 2 para. 138](#))
- F874** Words in s. 98 repealed (with effect in accordance with s. 37(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 27 Pt. 3\(3\)](#)
- F875** Words in s. 98 repealed: (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 18\(2\)](#), [Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#)); (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(3\)\(c\)](#), [65\(1\)\(a\)](#) (with [Sch. 23 paras. 50, 65\(1\)\(b\)](#))
- F876** Words in s. 98 repealed (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), [Sch. 40 Pt. 2\(17\)](#)
- F877** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 260\(8\)\(a\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F878** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(4\)\(a\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F879** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(4\)\(b\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F880** Words in s. 98 repealed (with effect in accordance with s. 61(2)(3) of the amending Act) by [Finance Act 1997 \(c. 16\)](#), [Sch. 18 Pt. 6\(3\)](#) Note 2
- F881** *Repealed by* [Finance Act 1988 \(c. 39\)](#), [s. 148](#) and [Sch. 14 Part VI](#) in relation to acquisitions on or after 26 October 1987.
- F882** Words in s. 98 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(2\)\(a\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F883** Words in s. 98 repealed (with application in accordance with s. 58(4) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 27 Pt. 3\(9\)](#)
- F884** Words in s. 98 repealed: (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 157\(2\)\(a\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#)); (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 51\(3\)\(d\)](#), [65\(1\)\(a\)](#) (with [Sch. 23 paras. 50, 65\(1\)\(b\)](#))
- F885** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(4\)\(c\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F886** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(4\)\(d\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F887** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 8\(3\)\(a\)](#)
- F888** Words in s. 98 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 157\(3\)\(a\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F889** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 379\(3\)\(a\)](#), [Sch. 3](#) (with [Sch. 2](#))
- F890** Word in s. 98 inserted (with effect in accordance with [Sch. 15 para. 39\(2\)](#) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 15 para. 39\(1\)](#)
- F891** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 137\(4\)\(e\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F892** Words in s. 98 repealed (with effect in accordance with s. 38(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [Sch. 7 para. 1](#), [Sch. 27 Pt. 2\(7\)](#) (with [Sch. 7 Pt. 2](#))

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- F893** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by *Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 379(4)(a), Sch. 3 (with Sch. 2)*
- F894** Words in s. 98 omitted (17.7.2012) by virtue of *Finance Act 2012 (c. 14), Sch. 16 para. 67(2)(a)*
- F895** Words in s. 98 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of *The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), 87(2)(b)(i)*
- F896** Words in s. 98 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of *The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), 87(2)(b)(ii)*
- F897** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(b), Sch. 3 Pt. 1 (with Sch. 2)*
- F898** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(b), Sch. 3 Pt. 1 (with Sch. 2)*
- F899** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(c), Sch. 3 Pt. 1 (with Sch. 2)*
- F900** Words in s. 98 omitted (17.7.2012) by virtue of *Finance Act 2012 (c. 14), Sch. 16 para. 67(3)(b)*
- F901** *Words repealed by Finance Act 1989 (c. 26), ss. 164(5)(c), 187, Sch. 17 Part VIII in relation to any failure to comply with a notice etc. on or after 27 July 1989.*
- F902** S. 98 entries omitted (with effect in accordance with s. 26(3) of the amending Act and S.I. 2015/1999, art. 2) by virtue of *Finance Act 2012 (c. 14), s. 26(2)(a)*
- F903** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(d), Sch. 3 Pt. 1 (with Sch. 2)*
- F904** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(e), Sch. 3 Pt. 1 (with Sch. 2)*
- F905** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(c), Sch. 3 Pt. 1 (with Sch. 2)*
- F906** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(f), Sch. 3 Pt. 1 (with Sch. 2)*
- F907** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(d), Sch. 3 Pt. 1 (with Sch. 2)*
- F908** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(g), Sch. 3 Pt. 1 (with Sch. 2)*
- F909** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(e), Sch. 3 Pt. 1 (with Sch. 2)*
- F910** Words in s. 98 repealed (with effect in accordance with s. 77 of the amending Act) by *Finance Act 2004 (c. 12), Sch. 12 para. 7(2), Sch. 42 Pt. 2(7)*
- F911** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(f), Sch. 3 Pt. 1 (with Sch. 2)*
- F912** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by *Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(2)(c), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)*
- F913** Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by *Finance Act 2001 (c. 9), Sch. 28 para. 20(a)*
- F914** Words in s. 98 repealed (6.4.2006) by *Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36 and S.I. 2006/572, arts. 1(1), 38(5), 40(5))*
- F915** Words in s. 98 substituted (with effect in accordance with s. 83(3) of the amending Act) by *Finance Act 2001 (c. 9), Sch. 28 para. 20(b)*
- F916** Words in s. 98 inserted (17.7.2013) by *Finance Act 2013 (c. 29), Sch. 9 para. 12*
- F917** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by *Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(g), Sch. 3 Pt. 1 (with Sch. 2)*
- F918** Words in s. 98 repealed (with effect in accordance with s. 77 of the amending Act) by *Finance Act 2004 (c. 12), Sch. 12 para. 7(3), Sch. 42 Pt. 2(7)*
- F919** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by *Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(3)(b), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)*

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- F920** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(3)(c), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F921** S. 98 entry repealed (1.10.2000) by Finance Act 1998 (c. 36), s. 96(3)(b)(4), **Sch. 27 Pt. III(21)**; S.I. 2000/2319, art. 2
- F922** Words in s. 98 repealed (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 379(3)(b), **Sch. 3** (with Sch. 2)
- F923** S. 98 entry repealed (with effect in accordance with s. 159(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 41 Pt. 5(21)**
- F924** Words in s. 98 omitted (with effect in accordance with Sch. 25 para. 10 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 25 para. 9(3)(a)**
- F925** Words in s. 98 omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 2(c)**
- F926** Words in s. 98 repealed (with effect in accordance with Sch. 10 para. 16(3) by the amending Act) by Finance Act 1997 (c. 16), **Sch. 18 Pt. 6(10)**
- F927** Words in s. 98 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 67(3)(a)**
- F928** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(h), **Sch. 3 Pt. 1** (with Sch. 2)
- F929** Words in s. 98 repealed (with effect in accordance with s. 108(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(25)**
- F930** Words in s. 98 repealed (with effect in accordance with Sch. 7 para. 32 of the amending Act) by Finance Act 1996 (c. 8), Sch. 7 para. 29(b), **Sch. 41 Pt. 5(2)** (with Sch. 7 paras. 33-35)
- F931** Words in s. 98 omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 2(b)**
- F932** Words in s. 98 repealed (with effect in accordance with Sch. 3 by the amending Act) by Finance Act 1998 (c. 36), **Sch. 27 Pt. 3(2)**
- F933** Words in s. 98 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 73(a)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 6)
- F934** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(h), **Sch. 3 Pt. 1** (with Sch. 2)
- F935** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(i), **Sch. 3 Pt. 1** (with Sch. 2)
- F936** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(4)(a)**
- F937** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(b)(i)** (with ss. 60, 101(1), 171, 201(3)).
- F938** Words in s. 98 repealed (with effect in accordance with Sch. 7 para. 32 of the amending Act) by Finance Act 1996 (c. 8), Sch. 7 para. 29(a), **Sch. 41 Pt. 5(2)** (with Sch. 7 paras. 33-35)
- F939** Words in s. 98 substituted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), **Sch. 2 para. 4(2)** (with Sch. 3)
- F940** Words in s. 98 omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 76(6)(a) (with s. 76(7)(8))
- F941** Words in s. 98 omitted (with effect in accordance with s. 33(5) of the amending Act) by virtue of Finance Act 2019 (c. 1), s. 33(2)(a)
- F942** Words in s. 98 inserted (with effect in accordance with s. 63(3) of the amending Act) by Finance Act 2002 (c. 23), **Sch. 21 para. 7(2)**
- F943** Words in s. 98 inserted (10.6.2021) by Finance Act 2021 (c. 26), **Sch. 22 para. 13**
- F944** Words in s. 98 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(2)(d), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F945** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(b)**

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- F946** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(4)(b)**
- F947** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(c)**
- F948** Repealed by Capital Allowances Act 1990 (c. 1), s. 164(4), Sch. 2
- F949** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(i), **Sch. 3 Pt. 1** (with Sch. 2)
- F950** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 137(4)(f)**, Sch. 8 Pt. 1 (with Sch. 7)
- F951** Repealed by Finance Act 1989 (c. 26), **s. 187** and Sch. 17 Part Von and after 27 July 1989.
- F952** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(4)(c)**
- F953** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(d)**
- F954** Words in s. 98 Table repealed (16.7.1992 with application in relation to claims made after 16.7.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 28, 82, **Sch. 18 Pt. VII**.
- F955** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(j), **Sch. 3 Pt. 1** (with Sch. 2)
- F956** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(4)(d)**
- F957** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(e)**
- F958** Words in s. 98 repealed (with effect in accordance with s. 97 of the repealing Act) by Finance Act 1994 (c. 9), **Sch. 26 Pt. 5(10)**
- F959** Words in s. 98 repealed: (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 7 para. 5(2), **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22); (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(b)**, 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))
- F960** Words in s. 98 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 73(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- F961** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(i)** (with ss. 60, 101(1), 171, 201(3)).
- F962** Words in s. 98 inserted (retrospective to 6.4.2006) by Finance Act 2006 (c. 25), **Sch. 12 para. 46(2)(3)**
- F963** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(ii)** (with ss. 60, 101(1), 171, 201(3)).
- F964** Words in s. 98 inserted (3.5.1994) by Finance Act 1994 (c. 9), **s. 97(6)**
- F965** Words in s. 98 repealed (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 4(1), **Sch. 4** (with Sch. 3)
- F966** Words in s. 98 Table inserted (1.5.1995) by Finance Act 1995 (c. 4), **s. 73(5)**
- F967** Words in s. 98 Table substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10 para. 2(10)(a)(iii)** (with ss. 60, 101(1), 171, 201(3)).
- F968** Words in s. 98 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 2 Pt. 1**; S.I. 2004/1943, art. 6(b)(i)
- F969** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(f)**
- F970** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(g)**

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- F971** Words in s. 98 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 108\(2\), Sch. 10 Pt. 2](#) (with [Sch. 9 paras. 1-9, 22](#))
- F972** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 8\(3\)\(j\)](#)
- F973** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 137\(4\)\(g\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F974** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 8\(3\)\(h\)](#)
- F975** Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\), Sch. 16 para. 1\(2\)](#)
- F976** [Finance Act 1989 \(c. 26\), s. 73\(9\)](#).
- F977** Words in s. 98 inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), Sch. 22 para. 93\(4\)](#)
- F978** Words in s. 98 inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), Sch. 22 para. 129\(3\)](#)
- F979** Words in s. 98 inserted (retrospective and with application in accordance with s. 111(1)(2)(7)-(9) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 111\(10\), Sch. 34 para. 6\(3\)](#)
- F980** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 8\(3\)\(i\)](#)
- F981** Words in s. 98 omitted (with effect in accordance with [Sch. 39 para. 10\(1\)](#) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 5\(2\)\(a\)\(ii\)](#) (with [Sch. 39 paras. 11-13](#))
- F982** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 260\(9\)\(j\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F983** Words in s. 98 inserted (with effect in accordance with [Sch. 28 para. 9](#) of the amending Act) by [Finance Act 2003 \(c. 14\), Sch. 28 para. 6](#)
- F984** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 8\(3\)\(k\)](#)
- F985** Words in s. 98 omitted (with effect in accordance with [Sch. 8 para. 233](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 8 paras. 231, 232](#)
- F986** Words in s. 98 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 8\(3\)\(l\)](#)
- F987** Words in s. 98 omitted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by virtue of [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 137\(5\)](#) (with [Sch. 7](#))
- F988** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 260\(8\)\(k\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F989** Words in s. 98 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 137\(2\)\(b\), Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F990** Words in s. 98 inserted (6.4.2015) by [Finance Act 2014 \(c. 26\), s. 18\(4\)\(5\); S.I. 2015/931, art. 2](#)
- F991** Words in s. 98 inserted (with effect in accordance with s. 63(4) of the amending Act) by [Finance Act 2000 \(c. 17\), Sch. 16 para. 1\(3\)](#)
- F992** Words in s. 98 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 137\(2\)\(c\), Sch. 8 Pt. 1](#) (with [Sch. 7](#))
- F993** Words in s. 98 omitted (with effect in accordance with [Sch. 8 para. 224\(3\)](#) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 8 paras. 221, 222](#)
- F994** Words in s. 98 inserted (retrospective and with application in accordance with s. 111(1)(2)(7)-(9) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 111\(10\), Sch. 34 para. 10\(3\)](#)
- F995** Words in s. 98 omitted (with effect in accordance with [art. 3](#) of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(a\)\(ii\); S.I. 2009/511, art. 2](#) (with [art. 4](#))
- F996** Words in s. 98 omitted (with effect in accordance with [Sch. 39 para. 10\(1\)](#) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 5\(2\)\(a\)\(i\)](#) (with [Sch. 39 paras. 11-13](#))
- F997** Words in s. 98 inserted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 12 para. 7\(5\)](#)

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- F998** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by **Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(l), Sch. 3 Pt. 1** (with Sch. 2)
- F999** Words in s. 98 inserted (6.4.2006) by **Finance Act 2004 (c. 12), ss. 258(1), 284(1)** (with Sch. 36)
- F1000** Words in s. 98 inserted (with effect in accordance with Sch. 22 para. 47(2) of the amending Act) by **Finance Act 2003 (c. 14), Sch. 22 para. 47(1)(a)**
- F1001** Words in s. 98 inserted (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 379(4)(b)** (with Sch. 2)
- F1002** Words in s. 98 omitted (13.8.2009) by virtue of **The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 8(3)(m)**
- F1003** Words in s. 98 inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 137(3)** (with Sch. 7)
- F1004** Words in s. 98 inserted (with effect in accordance with s. 45 of the amending Act) by **Finance Act 2005 (c. 7), s. 43(3)**
- F1005** Words in s. 98 added (19.7.2006) by **Finance Act 2006 (c. 25), s. 140**
- F1006** Words in s. 98 repealed (with effect in accordance with s. 381(1) of the amending Act) by **Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 7 para. 104, Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)
- F1007** Words in s. 98 repealed (with effect in accordance with s. 1034(1) of the amending Act) by **Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(k), Sch. 3 Pt. 1** (with Sch. 2)
- F1008** Words in s. 98 inserted (with effect in accordance with s. 77 of the amending Act) by **Finance Act 2004 (c. 12), Sch. 12 para. 7(4)**
- F1009** Words in s. 98 omitted (13.8.2009) by virtue of **The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 8(3)(n)**
- F1010** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by **Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(9)(l)** (with Sch. 2)
- F1011** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by **Finance Act 2012 (c. 14), Sch. 6 para. 23(b)**
- F1012** Words in s. 98 inserted (17.7.2014) by **Finance Act 2014 (c. 26), Sch. 11 para. 2(3)**
- F1013** Words in s. 98 omitted (1.4.2012) by virtue of **Finance Act 2011 (c. 11), Sch. 23 paras. 51(3)(e), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1014** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 157(2)(b)** (with Sch. 2)
- F1015** Words in s. 98 inserted (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 379(3)(c)** (with Sch. 2)
- F1016** Words in s. 98 inserted (with effect in accordance with s. 45 of the amending Act) by **Finance Act 2005 (c. 7), s. 43(2)**
- F1017** Words in s. 98 inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by **The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), regs. 1(1), 87(2)(b)(iii)**
- F1018** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by **Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 260(8)(m)** (with Sch. 2)
- F1019** Words in s. 98 inserted (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by **Finance Act 2012 (c. 14), Sch. 6 para. 23(a)**
- F1020** Words in s. 98 inserted (17.7.2014) by **Finance Act 2014 (c. 26), Sch. 11 para. 2(2)**
- F1021** Words in s. 98 inserted (with effect in accordance with s. 1329(1) of the amending Act) by **Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 307(3)(d)** (with Sch. 2 Pts. 1, 2, Sch. 2 para. 138)
- F1022** Words in s. 98 omitted (13.8.2009) by virtue of **The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 8(3)(o)**
- F1023** Words in s. 98 inserted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by **Finance Act 2009 (c. 10), Sch. 17 para. 10**
- F1024** Words in s. 98 inserted (with effect in accordance with Sch. 8 para. 19 of the amending Act) by **Finance Act 2012 (c. 14), Sch. 8 para. 17**
- F1025** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 157(3)(b)** (with Sch. 2)

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- F1026** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(p)**
- F1027** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(q)**
- F1028** Words in s. 98 inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 108(3)** (with Sch. 9 paras. 1-9, 22)
- F1029** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 6 para. 11(2)**
- F1030** Words in s. 98 inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 16 para. 67(3)(c)**
- F1031** Words in s. 98 inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 6 para. 11(3)**
- F1032** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(r)**
- F1033** Words in s. 98 inserted (15.9.2016) by Finance Act 2016 (c. 24), **Sch. 4 para. 20**
- F1034** Words in s. 98 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 8(3)(s)**
- F1035** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(f), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1036** Words in s. 98 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 157(2), **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)
- F1037** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(a), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1038** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(b), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1039** Words in s. 98 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(3)(g), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1040** Words in s. 98 inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 157(2)(c)** (with Sch. 2)
- F1041** Words in s. 98 substituted (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 51(4)(c), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b)(2))
- F1042** Words in s. 98 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 1 para. 51(11)**
- F1043** Words in s. 98 repealed (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 3(1)**
- F1044** Words in s. 98 inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 16 para. 67(2)(b)**
- F1045** Words in s. 98 inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 260(10)** (with Sch. 2)

Modifications etc. (not altering text)

- C472** S. 98 applied (with modifications) by Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**.
S. 98 applied by Finance Act 1981 (c. 35), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C473** S. 98 applied (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**.
S. 98 applied (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1 para. 6(7)**
- C474** S. 98 amended (27.7.1993) by 1993 c. 34, s. 187(8)
- C475** S. 98 applied (with modifications) (1.10.1993) by The Income Tax (Manufactured Overseas Dividends) Regulations 1993 (S.I. 1993/2004), **reg. 11(12)(13)**
- C476** S. 98 applied (with modifications) (1.7.1997) by The Manufactured Dividends (Tax) Regulations 1997 (S.I. 1997/993), regs. 1, **8(5)(6)**
- C477** S. 98 modified by Social Security Administration Act 1992 (c. 5), s. 111(4) (as inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 5 para. 4(3)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6))

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- C478** S. 98 modified (with effect in accordance with s. 45 of the amending Act) by [Finance Act 2005 \(c. 7\), s. 43\(4\)](#)
- C479** S. 98 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), reg. 69Z25(5) (as inserted (6.4.2008) by [S.I. 2008/705](#), regs. 1, 5)
- C480** S. 98 modified (with application in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Purchased Life Annuities\) Regulations 2008 \(S.I. 2008/562\)](#), regs. 1(1), **26** (with reg. 27)
- C481** S. 98 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(1)** (with reg. 1(4)(6))
- C482** S. 98 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(1)**
- C483** S. 98 applied (1.5.2010) by [The Financial Assistance Scheme \(Tax\) Regulations 2010 \(S.I. 2010/1187\)](#), regs. 1(1), **11(3)**
- C484** S. 98 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(1)**
- C485** S. 98(1) modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 13(3)**
- C486** S. 98(2) modified (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 14(3)(a)**

[^{F1046}98A] Special penalties in the case of certain returns.

- (1) [^{F1047}PAYE regulations or regulations under][^{F1048}section 70(1)(a) or 71 of the Finance Act 2004 (sub-contractors)] may provide that this section shall apply in relation to any specified provision of the regulations.
- (2) Where this section applies in relation to a provision of regulations, any person who fails to make a return in accordance with the provision shall be liable—
- (a) to a penalty or penalties of the relevant monthly amount for each month (or part of a month) during which the failure continues, but excluding any month after the twelfth or for which a penalty under this paragraph has already been imposed, and
- (b) if the failure continues beyond twelve months, without prejudice to any penalty under paragraph (a) above, to a penalty not exceeding
- [in the case of a provision of PAYE regulations,] so much of the amount ^{F1049}(i) payable by him in accordance with the regulations for the year of assessment to which the return relates as remained unpaid at the end of 19th April after the end of that year [^{F1050}, or
- (ii) in the case of a provision of regulations under section 70(1)(a) or 71 of the Finance Act 2004, £3,000.]
- (3) For the purposes of subsection (2)(a) above, the relevant monthly amount in the case of a failure to make a return—
- (a) where the number of persons in respect of whom particulars should be included in the return is fifty or less, is £100, and
- (b) where the number is greater than fifty, is £100 for each fifty such persons and an additional £100 where that number is not a multiple of fifty.

^{F1051}(4)]

Textual Amendments

- F1046**S. 98A inserted by [Finance Act 1989 \(c. 26\)](#), **s. 165(1)** (with s. 165(2); [S.I. 1994/2508](#), art. 2)
- F1047**Words in s. 98A(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 138** (with Sch. 7)

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- F1048** Words in s. 98A(1) substituted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 8\(2\)](#)
- F1049** Words in s. 98A(2)(b) inserted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 8\(3\)\(a\)](#)
- F1050** S. 98A(2)(b)(ii) and preceding word inserted (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 8\(3\)\(b\)](#)
- F1051** S. 98A(4) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), [Sch. 24 para. 29\(a\)](#), [Sch. 27 Pt. 5\(5\)](#); S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

Modifications etc. (not altering text)

- C487** S. 98A power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\)](#), ss. 1(4), 177(4), [Sch. 1 para. 7](#) (as amended (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 7 para. 10](#); S.I. 1999/527, art. 2(a)(c), [Schs. 1, 3](#) (with art. 3-6))
- C488** S. 98A power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), [Sch. 1, para. 7\(2\)\(9\)-\(12\)](#)
- C489** S. 98A applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), reg. 1(1), [Sch. 4 paras. 22\(7\), 31\(9\)](#) (as amended (6.4.2008) by S.I. 2008/636, regs. 1(3)(b), 7)
- C490** S. 98A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [73\(10\)](#)
- C491** S. 98A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), regs. 1, [146\(5\)](#)
- C492** S. 98A applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\)](#), regs. 1, [4\(12\)\(13\)](#) (with reg. 60, [Sch. 1](#))
- C493** S. 98A applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 59B\(6\)\(7\), 59E\(6\)\(7\)](#) (as inserted (6.4.2012) by S.I. 2012/836, regs. 1, [16](#))
- C494** S. 98A applied by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\)](#), [regs. 67B\(6\)\(7\), 67D\(7\)\(8\)](#) (as inserted (6.4.2012) by S.I. 2012/822, regs. 1(1), [27\(b\)](#))
- C495** S. 98A applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), [Sch. 4 paras. 21A\(6\)\(7\), 21D\(7\)](#) (as inserted (6.4.2012) by S.I. 2012/821, regs. 1(1), [11](#))

[^{F1052}98B][^{F1053}UK Economic Interest Groupings and] European Economic Interest Groupings.

[^{F1054}(1) In this section “grouping” means—

- (a) a UK Economic Interest Grouping, or
- (b) a grouping registered in a member State and formed in pursuance of [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law.]

[^{F1055}(2) Subsections (2A) to (4) below apply where a grouping or member of a grouping required by a notice given under section 12A of this Act to deliver a return or other document fails to comply with the notice.

(2A) The grouping or member shall be liable to a penalty not exceeding £300 multiplied by the number of members of the grouping at the time of the failure to comply.

(2B) If, on an application made to [^{F1056}it] by an officer of the Board, the [^{F1057}tribunal so directs], the grouping or member shall be liable, for each day on which the failure continues after the day on which the grouping or member is notified of the direction (but excluding any day for which a penalty under this subsection has already been

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imposed), to a further penalty or penalties not exceeding £60 multiplied by the number of members of the grouping at the end of that day.]

- (3) No penalty shall be imposed under [^{F1058}subsection (2A) or (2B)] above in respect of a failure at any time after the failure has been remedied.
- (4) If a grouping to which, or member to whom, a notice is given proves that there was no income or chargeable gain to be included in the return, the penalty under [^{F1059}subsections (2A) and (2B)] above shall not exceed £100.
- (5) Where a grouping or member fraudulently or negligently delivers an incorrect return, accounts or statement, or makes an incorrect declaration in a return delivered, under section 12A above, the grouping or member shall be liable to a penalty not exceeding £3000 multiplied by the number of members of the grouping at the time of delivery.]

Textual Amendments

- F1052**S. 98B inserted (on and after 1 July 1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, Sch. 11 para. 3(1)
- F1053**Words in s. 98B heading inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(4)(a)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F1054**S. 98B(1) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **2(4)(b)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)
- F1055**S. 98B(2)(2A)(2B) substituted for s. 98B(2) (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(1)**; S.I. 1998/3173, art. 2
- F1056**Word in s. 98B(2B) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 44(a)**
- F1057**Words in s. 98B(2B) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 44(b)**
- F1058**Words in s. 98B(3) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(2)**; S.I. 1998/3173, art. 2
- F1059**Words in s. 98B(4) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), **Sch. 19 para. 30(3)**; S.I. 1998/3173, art. 2

[^{F1060}98C] Notification under Part 7 of Finance Act 2004

- (1) A person who fails to comply with any of the provisions of Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) mentioned in subsection (2) below shall be liable—
 - (a) to a penalty not exceeding
 - [in the case of a provision mentioned in paragraph (a), (b)] [^{F1062}, (c) ^{F1061}(i) [^{F1063}, (ca) or (cc)]] of that subsection, £600 for each day during the initial period (but see also subsections (2A), (2B) and (2ZC) below), and
 - (ii) in any other case, £5,000], and
 - (b) if the failure continues after a penalty is imposed under paragraph (a) above, to a further penalty or penalties not exceeding £600 for each day on which the failure continues after the day on which the penalty under paragraph (a) was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).
- (2) Those provisions are—

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- (a) section 308(1) and (3) (duty of promoter in relation to notifiable proposals and notifiable arrangements),
 - (b) section 309(1) (duty of person dealing with promoter outside United Kingdom),
 - (c) section 310 (duty of parties to notifiable arrangements not involving promoter),^{F1064} ...
 - ^{F1065}(ca) [section 310A (duty to provide further information requested by HMRC),]
 - ^{F1066}(cb) [section 310C (duty of promoters to provide updated information),]
 - ^{F1067}(cc) [section 311C (duty to provide further information requested by HMRC: section 311(3) case);]
 - (d) section [^{F1068}312(2)] (duty of promoter to notify client of reference number)
 - ^{F1069}(dza) [section 312ZA(2) (duty to notify client of reference number: section 311(3) case);]
 - ^{F1070}(da) [section 312A(2) [^{F1071}and (2A)] (duty of client to notify parties of reference number),]^{F1072} ...
 - ^{F1073}(daa) [section 312B (duty of client to provide information to promoter),]
 - ^{F1074}(db) [section 313ZA (duty of promoter to provide details of clients),]
 - ^{F1075}(dc) [section 313ZB (enquiry following disclosure of client details),]
 - ^{F1076}(dca) [section 313ZC (duty of employer to provide details of employees etc),]
 - ^{F1077}(e) [sections 313A and 313B (duty of promoter to respond to inquiry)]^{F1078} ...
 - ^{F1079}(f) [section 313C (duty of introducer to give details of persons who have provided information [^{F1080}or have been provided with information)] [^{F1081}, and
 - (g) section 316A (duty to provide additional information)].
- ^{F1082}(2ZA) [In this section “the initial period” means the period—
- (a) beginning with the relevant day, and
 - (b) [^{F1083}(subject to subsection (2ZAB))] ending with the earlier of the day on which the penalty under subsection (1)(a)(i) is determined and the last day before the failure ceases;
- and for this purpose “the relevant day” is the day specified in relation to the failure in the following table.

<i>Failure</i>	<i>Relevant day</i>
A failure to comply with subsection (1) or (3) of section 308 in so far as the subsection applies by virtue of an order under section 306A	The first day after the end of the period prescribed under section 306A(6)
A failure to comply with subsection (1) or (3) of section 308 in so far as the subsection applies by virtue of an order under section 308A(2)	The first day after the end of the period prescribed under subsections (5) and (6) (a) of section 308A (as it may have

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	been extended by a direction under subsection (6)(b) of that section)
Any other failure to comply with subsection (1) of section 308	The first day after the end of the period prescribed under that subsection
Any other failure to comply with subsection (3) of section 308	The first day after the end of the period prescribed under that subsection
A failure to comply with subsection (1) of section 309	The first day after the end of the period prescribed under that subsection
A failure to comply with section 310	The first day after the latest time by which section 310 must be complied with in the case concerned
[^{F1084} A failure to comply with section 310A	The first day after the end of the period within which the person must comply with section 310A.]
[^{F1085} A failure to comply with section 311C	The first day after the end of the period before the end of which the person must comply with section 311C]

[Subsection (2ZAB) applies where—

- ^{F1086}(2ZAA) (a) a person fails to comply with a provision mentioned in subsection (2)(a), (b) or (c) in respect of arrangements or proposed arrangements, and
- (b) a reference number is subsequently allocated to the arrangements or proposed arrangements in a case within section 311(3) of the Finance Act 2004 (case where notice given under section 310D)).

(2ZAB) Where this subsection applies, the failure to comply is taken for the purposes of this section to have ceased on the day before the reference number is allocated, if it has not already ceased.]

(2ZB) The amount of a penalty under subsection (1)(a)(i) is to be arrived at after taking account of all relevant considerations, including the desirability of its being set at a level which appears appropriate for deterring the person, or other persons, from similar failures to comply on future occasions having regard (in particular)—

- (a) in the case of a penalty for a [^{F1087}promoter's] failure to comply with section 308(1) or (3) [^{F1088}or section 310A], to the amount of any fees received, or likely to have been received, by the [^{F1089}promoter] in connection with the notifiable proposal (or arrangements implementing the notifiable proposal), or with the notifiable arrangements,

[^{F1090}(aa) in the case of a penalty for a person's failure to comply with section 311C, to the amount of any fees received, or likely to have been received, by the person in connection with the arrangements, the proposed arrangements or the proposal,] and

- (b) in the case of a penalty for a [^{F1091}relevant] person's failure to comply with section 309(1)[^{F1092}, 310 or 310A], to the amount of any advantage gained, or sought to be gained, by the [^{F1093}relevant] person in relation to any tax prescribed under section 306(1)(b) in relation to the notifiable arrangements.

[In subsection (2ZB)—

- ^{F1094}(2ZBA) (a) “promoter” has the same meaning as in Part 7 of the Finance Act 2004, and

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- (b) “relevant person” means a person who enters into any transaction forming part of notifiable arrangements within the meaning of that Part.]
- (2ZC) If the maximum penalty under subsection (1)(a)(i) above appears inappropriately low after taking account of those considerations, the penalty is to be of such amount not exceeding £1 million as appears appropriate having regard to those considerations.
- (2ZD) Where it appears to an officer of Revenue and Customs that a penalty under subsection (1)(a)(i) above has been determined on the basis that the initial period begins with a day later than that which the officer considers to be the relevant day, an officer of Revenue and Customs may commence proceedings for a re-determination of the penalty.
- (2ZE) The Treasury may by regulations vary—
- (a) any of the sums for the time being specified in subsection (1) above, and
 - (b) the sum specified in subsection (2ZC) above.]
- [Where a failure to comply with a provision mentioned in subsection (2) concerns
- ^{F1095}(2A) a proposal or arrangements in respect of which an order has been made under section 306A of the Finance Act 2004 (doubt as to notifiability), the [^{F1096}amounts specified in subsection (1)(a)(i) and (b) above shall be increased to the prescribed sum in relation to days falling after the prescribed period].
- (2B) Where a failure to comply with a provision mentioned in subsection (2) concerns a proposal or arrangements in respect of which an order has been made under section 314A of the Finance Act 2004 (order to disclose), the [^{F1097}amounts specified in subsection (1)(a)(i) and (b)] above shall be increased to the prescribed sum in relation to days falling after the prescribed period.
- (2C) In subsection (2A) and (2B)—
- (a) “the prescribed sum” means a sum prescribed by the Treasury by regulations, and
 - (b) “the prescribed period” means a period beginning with the date of the order under section [^{F1098}306A or] 314A and prescribed by the Commissioners by regulations.
- (2D) The making of an order under section [^{F1099}306A or] 314A of that Act does not of itself mean that, for the purposes of section 118(2) of this Act, a person either did or did not have a reasonable excuse for non-compliance before the order was made.
- (2E) Where an order is made under section [^{F1100}306A or] 314A of that Act then for the purposes of section 118(2) of this Act—
- (a) the person identified in the order as the promoter of the proposal or arrangements cannot, in respect of any time after the end of the period mentioned in subsection (2B), rely on doubt as to notifiability as an excuse for failure to comply with section 308 of that Act, and
 - (b) any delay in compliance with that section after the end of that period is unreasonable unless attributable to something other than doubt as to notifiability.
- [Where a person fails to comply with—
- ^{F1101}(2EA) (a) section 309 of that Act and the promoter for the purposes of that section is a monitored promoter for the purposes of Part 5 of the Finance Act 2014, or

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- (b) section 310 of that Act and the arrangements for the purposes of that section are arrangements of such a monitored promoter,
then for the purposes of section 118(2) of this Act legal advice which the person took into account is to be disregarded in determining whether the person had a reasonable excuse, if the advice was given or procured by that monitored promoter.
- (2EB) In determining for the purpose of section 118(2) of this Act whether or not a person who is a monitored promoter within the meaning of Part 5 of the Finance Act 2014 had a reasonable excuse for a failure to do anything required to be done under a provision mentioned in subsection (2), reliance on legal advice is to be taken automatically not to constitute a reasonable excuse if either—
- (a) the advice was not based on a full and accurate description of the facts, or
 - (b) the conclusions in the advice that the person relied on were unreasonable.]
- (2F) Regulations under [F1102this section]—
- (a) may include incidental or transitional provision,
 - (b) shall be made by statutory instrument,
 - (c) in the case of regulations under subsection [F1103(2ZE) or] (2C)(a), shall not be made unless a draft has been laid before and approved by resolution of the House of Commons, and
 - (d) in the case of regulations under subsection (2C)(b), shall be subject to annulment in pursuance of a resolution of the House of Commons.]
- (3) A person who fails to comply with [F1104subsection (1) of section 313] of the Finance Act 2004 (duties of parties to notifiable arrangements to notify Board of reference number, etc.) [F1105or regulations under subsection (3) of that section] shall be liable to a [F1106penalty not exceeding the relevant sum].
- (4) In subsection (3) above “the relevant sum” means—
- (a) in relation to a person not falling within paragraph (b) or (c) below, [F1107£5,000] in respect of each scheme to which the failure relates,
 - (b) in relation to a person who has previously failed to comply with section [F1108subsection (1) of section 313 or regulations under subsection (3) of that section] on one (and only one) occasion during the period of 36 months ending with the date on which the current failure to comply with that provision began, [F1109£7,500] in respect of each scheme to which the current failure relates (whether or not the same as the scheme to which the previous failure relates), or
 - (c) in relation to a person who has previously failed to comply with section [F1108subsection (1) of section 313 or regulations under subsection (3) of that section] on two or more occasions during the period of 36 months ending with the date on which the current failure to comply with that provision began, [F1110£10,000] in respect of each scheme to which the current failure relates (whether or not the same as the schemes to which any of the previous failures relates).
- (5) In subsection (4) above “scheme” means any notifiable arrangements within the meaning of Part 7 of the Finance Act 2004.]

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Textual Amendments

- F1060**S. 98C inserted (22.7.2004 for specified purposes) by [Finance Act 2004 \(c. 12\)](#), **ss. 315(1)**, 319(1)(2) (with s. 314)
- F1061**Words in s. 98C(1)(a) substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(2)**, 11; [S.I. 2010/3019](#), art. 2
- F1062**Words in s. 98C(1)(a)(i) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(6)**
- F1063**Words in s. 98C(1)(a)(i) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(2)**, 44
- F1064**Word in s. 98C(2)(c) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 27 Pt. 6(4)**
- F1065**S. 98C(2)(ca) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(7)**
- F1066**S. 98C(2)(cb) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 3**
- F1067**S. 98C(2)(cc) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(3)(a)**, 44
- F1068**Word in s. 98C(2)(d) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 7(2)(a)**; [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F1069**S. 98C(2)(dza) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(3)(b)**, 44
- F1070**S. 98C(2)(da) inserted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 7(2)(b)**; [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F1071**Words in s. 98C(2)(da) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 8**
- F1072**Word in s. 98C(2)(da) omitted (1.1.2011) by virtue of [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(a)**, 11; [S.I. 2010/3019](#), art. 2
- F1073**S. 98C(2)(daa) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 223(4)(a)**
- F1074**S. 98C(2)(db) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(b)**, 11; [S.I. 2010/3019](#), art. 2
- F1075**S. 98C(2)(dc) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 223(4)(b)**
- F1076**S. 98C(2)(dca) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 11**
- F1077**S. 98C(2)(e) and preceding word inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 108(9)(a)** (with s. 108(10))
- F1078**Word in s. 98C(2)(e) omitted (26.3.2015) by virtue of [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 15**
- F1079**S. 98C(2)(f) and preceding word inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(3)(c)**, 11; [S.I. 2010/3019](#), art. 2
- F1080**Words in s. 98C(2)(f) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 13**
- F1081**S. 98C(2)(g) and preceding word inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 15**
- F1082**S. 98C(2ZA)-(2ZE) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 paras. 10(4)**, 11; [S.I. 2010/3019](#), art. 2
- F1083**Words in s. 98C(2ZA)(b) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(4)**, 44
- F1084**Words in s. 98C(2ZA) added (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(8)**
- F1085**Words in s. 98C(2ZA) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(5)**, 44
- F1086**S. 98C(2ZAA)(2ZAB) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(6)**, 44
- F1087**Word in s. 98C(2ZB)(a) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(i)**
- F1088**Words in s. 98C(2ZB)(a) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(ii)**
- F1089**Word in s. 98C(2ZB)(a) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(a)(iii)**
- F1090**S. 98C(2ZB)(aa) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 42(7)**, 44
- F1091**Word in s. 98C(2ZB)(b) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 284(9)(b)(i)**

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- F1092** Words in s. 98C(2ZB)(b) substituted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(9)(b)(ii)
- F1093** Word in s. 98C(2ZB)(b) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(9)(b)(iii)
- F1094** S. 98C(2ZBA) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 284(10)
- F1095** S. 98C(2A)-(2F) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 108(9)(b) (with s. 108(10))
- F1096** Words in s. 98C(2A) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(5), 11; S.I. 2010/3019, art. 2
- F1097** Words in s. 98C(2B) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(6), 11; S.I. 2010/3019, art. 2
- F1098** Words in s. 98C(2C)(b) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(7), 11; S.I. 2010/3019, art. 2
- F1099** Words in s. 98C(2D) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(8), 11; S.I. 2010/3019, art. 2
- F1100** Words in s. 98C(2E) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(9), 11; S.I. 2010/3019, art. 2
- F1101** S. 98C(2EA)(2EB) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 275 (with ss. 269-271)
- F1102** Words in s. 98C(2F) substituted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(10)(a), 11; S.I. 2010/3019, art. 2
- F1103** Words in s. 98C(2F)(c) inserted (1.1.2011) by Finance Act 2010 (c. 13), Sch. 17 paras. 10(10)(b), 11; S.I. 2010/3019, art. 2
- F1104** Words in s. 98C(3) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(3)(a); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F1105** Words in s. 98C(3) inserted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(3)(b); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F1106** Words in s. 98C(3) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(a)
- F1107** Sum in s. 98C(4)(a) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(i)
- F1108** Words in s. 98C(4) substituted (1.11.2008 except for the purposes of stamp duty land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), Sch. 38 para. 7(4); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F1109** Sum in s. 98C(4)(b) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(ii)
- F1110** Sum in s. 98C(4)(c) substituted (26.3.2015) by Finance Act 2015 (c. 11), Sch. 17 para. 18(b)(iii)

^{F1111}99 Assisting in preparation of incorrect return, etc.

.....

Textual Amendments

- F1111** S. 99 omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, Sch. 38 para. 45(c) (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

[^{F1112}99A Certificates of non-liability to income tax.

If a person who gives a certificate of non-liability to income tax in pursuance of regulations under [^{F1113}section 852 of ITA 2007]—

- (a) gives the certificate fraudulently or negligently, or
- (b) fails to comply with any undertaking contained in the certificate in pursuance of the regulations,

he shall be liable to a penalty not exceeding £3,000.]

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Textual Amendments

F1112 S. 99A inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 82

F1113 Words in s. 99A substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 261](#) (with Sch. 2)

[^{F1114}**99B**Declarations under Chapter 2 of Part 15 of ITA 2007

Where a person fraudulently or negligently gives any incorrect information in a declaration under any of sections 858 to 861 of ITA 2007, the person shall be liable to a penalty not exceeding £3,000.]

Textual Amendments

F1114 S. 99B inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 262](#) (with Sch. 2)

[^{F1115}**100** Determination of penalties by officer of the Board.

(1) Subject to subsection (2) below and except where proceedings for a penalty have been instituted under section 100D below ^{F1116}... , an officer of the Board authorised by the Board for the purposes of this section may make a determination imposing a penalty under any provision of the Taxes Acts and setting it at such amount as, in his opinion, is correct or appropriate.

(2) Subsection (1) above does not apply where the penalty is a penalty under—

- ^{F1117}(a)
- (b) section 94(1) above as it has effect before the substitution made by section 83 of the Finance (No. 2) Act 1987,
- (c) section 98(1) above as it has effect before the amendments made by section 164 of the Finance Act 1989 or section 98(1)(i) above as it has effect after those amendments^{F1118}, subject to subsection (2A)], or
- (d) paragraph (a)(i) of section 98A(2) above as it has effect by virtue of section 165(2) of the Finance Act 1989, ^{F1119}or
- (e) section 98B(2)(a) above^{F1120}, or
- (f) section 98C(1)(a) above^{F1121}...
- ^{F1121}(g)

[Subsection (2)(c) does not exclude the application of subsection (1) where the penalty ^{F1122}(2A) relates to a failure to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003 (employment intermediaries to keep, preserve and provide information etc).]

(3) Notice of a determination of a penalty under this section shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within such an appeal against the determination may be made.

(4) After the notice of a determination under this section has been served the determination shall not be altered except in accordance with this section or on appeal.

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- (5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount of a penalty determined under this section is or has become insufficient the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.
- (6) In any case where—
- (a) a determination under this section is of a penalty under ^{F1123} ... ^{F1124} ... [^{F1125} paragraph 18(2) of Schedule 18 to the Finance Act 1998] ^{F1126} ... , and
 - (b) after the determination has been made it is discovered by an officer of the Board authorised by the Board for the purposes of this section that the amount which was taken into account as the relevant amount of tax is or has become excessive,
- the determination shall be revised so that the penalty is set at the amount which is correct; and, where more than the correct amount has already been paid, the appropriate amount shall be repaid.]

Textual Amendments

- F1115** Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), s. 167
- F1116** Words in s. 100(1) repealed (with effect in accordance with reg. 1(1) of the amending S.I.) by The General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813), Sch. 1 para. 14, **Sch. 2 Pt. 1**
- F1117** S. 100(2)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(a)** (with arts. 20, 22)
- F1118** Words in s. 100(2)(c) inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 18(2)
- F1119** S. 100(2)(e) and preceding word inserted by Finance Act 1990 (c. 29), s. 69, **Sch. 11 para. 3(1)** on and after 1 July 1989.
- F1120** S. 100(2)(f) and preceding word inserted (22.7.2004 for specified purposes) by Finance Act 2004 (c. 12), **ss. 315(2), 319(1)(2)** (with s. 314)
- F1121** S. 100(2)(g) and preceding word omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), **Sch. 57 para. 13(2)**
- F1122** S. 100(2A) inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 18(3)
- F1123** Words in s. 100(6)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(b)(i)** (with arts. 20, 22)
- F1124** Word in s. 100(6)(a) repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3** (with Sch. 36)
- F1125** Words in s. 100(6)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 38**; S.I. 1998/3173, art. 2
- F1126** Words in s. 100(6)(a) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **8(b)(ii)** (with arts. 1(2), 21)

Modifications etc. (not altering text)

- C496** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
- Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), **Sch. 1**, para. 7(2)(b)(9)-(12)
- S. 100 restricted (N.I.) (1.7.1992) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), **Sch. 1**, para. 7(4)(b)
- C497** S. 100 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 17(4)-(6)**

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- C498** S. 100 modified (N.I.) by Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979/186), reg. 47L(1) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by S.I. 2000/2208, regs. 1(1), **20**)
- C499** S. 100 applied (with modifications) (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), regs. 1(1), **82(1)**
- C500** S. 100 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(3)(a)** (with reg. 1(4)(6))
- C501** S. 100 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(3)(a)**
- C502** S. 100 applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(4)** (with reg. 1(4)(6))
- C503** S. 100 applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(4)**
- C504** Ss. 100-102 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 35(2)**
- C505** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 8 paras. 228, 232**)
- C506** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 220, 222**)
- C507** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C508** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 40J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C509** Ss. 100-103 excluded by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **s. 28J(8)** (as substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C510** Ss. 100, 100A applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **24(4)**
- C511** S. 100 applied (with effect in accordance with reg. 1(3) of the amending S.I.) by The Co-ownership Authorised Contractual Schemes (Tax) Regulations 2017 (S.I. 2017/1209), regs. 1(1), **9(1)**
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), **Sch. 10 para. 22(9)**

[^{F1115}**100** Provisions supplementary to section 100.

^{F1127}(1)

- (2) A penalty determined under section 100 above shall be due and payable at the end of the period of thirty days beginning with the date of the issue of the notice of the determination.
- (3) A penalty determined under section 100 above shall for all purposes be treated as if it were charged in an assessment and due and payable.]

Textual Amendments

F1115 Ss. 100-100D substituted for s. 100 by Finance Act 1989 (c. 26), **s. 167**

F1127 S. 100A(1) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by Finance Act 2007 (c. 11), **s. 97(2)**, **Sch. 24 para. 29(b)**, **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

Modifications etc. (not altering text)

C504 Ss. 100-102 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 35(2)**

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- C505** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C506** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C507** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C508** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C509** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C510** Ss. 100, 100A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 24\(4\)](#)
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C513** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992, ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C514** S. 100A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(3\)\(a\)\(4\)](#) (with reg. 1(4)(6))
- C515** S. 100A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(3\)\(a\)\(4\)](#)
- C516** S. 100A applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\), regs. 1\(1\), 22\(4\)](#)
- C517** S. 100A applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85H](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C518** S. 100A applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85I](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C519** S. 100A applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\), regs. 1\(1\), 9\(2\)](#)
- C520** S. 100A(2)(3) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)

[^{F1115}100B] Appeals against penalty determinations.

- (1) An appeal may be brought against the determination of a penalty under section 100 above and, subject to ^{F1128}... the following provisions of this section, the provisions of this Act relating to appeals shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax^{F1129}, except that references to the tribunal shall be taken to be references to the First-tier Tribunal].
- (2) [^{F1130}On] an appeal against the determination of a penalty under section 100 above section 50(6) to (8) of this Act shall not apply but—
 - (a) in the case of a penalty which is required to be of a particular amount, the [^{F1131}First-tier Tribunal] may—
 - (i) if it appears ^{F1132}... that no penalty has been incurred, set the determination aside,

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- (ii) if the amount determined appears ^{F1132}... to be correct, confirm the determination, or
 - (iii) if the amount determined appears ^{F1132}... to be incorrect, increase or reduce it to the correct amount.
- (b) in the case of any other penalty, the [^{F1131}First-tier Tribunal] may—
- (i) if it appears ^{F1132}... that no penalty has been incurred, set the determination aside,
 - (ii) if the amount determined appears ^{F1132}... to be appropriate, confirm the determination,
 - (iii) if the amount determined appears ^{F1132}... to be excessive, reduce it to such other amount (including nil) [^{F1133}as it considers] appropriate, or
 - (iv) if the amount determined appears ^{F1132}... to be insufficient, increase it to such amount not exceeding the permitted maximum [^{F1133}as it considers] appropriate.
- [^{F1134}(3) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under subsection (2), but not against any decision which falls under section 11(5)(d) and (e) of the TCEA 2007 and was made in connection with the determination of the amount of the penalty.
- (3A) Section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (3) as it applies to the right of appeal under section 11(2) of the TCEA 2007.
- (3B) On an appeal under this section the Upper Tribunal has the same powers as are conferred on the First-tier Tribunal by virtue of this section.]]

Textual Amendments

- F1115** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\)](#), **s. 167**
- F1128** Words in s. 100B(1) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **9(a)** (with arts. 20, 22)
- F1129** Words in s. 100B(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(2)**
- F1130** Word in s. 100B(2) substituted (1.4.2011) by [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **9(b)** (with arts. 20, 22)
- F1131** Words in s. 100B(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(3)(a)**
- F1132** Words in s. 100B(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(3)(b)**
- F1133** Words in s. 100B(2)(b)(iii)(iv) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(3)(c)**
- F1134** S. 100B(3)-(3B) substituted for s. 100B(3) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 45(4)**

Modifications etc. (not altering text)

- C504** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 35(2)**
- C505** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **s. 421JE** (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 228, 232**)

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- C506** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 5 para. 57D(7)** (as inserted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 220, 222**)
- C507** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 2 para. 81J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 28, 89** (with Sch. 8 paras. 90-96))
- C508** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 40J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 117, 146** (with Sch. 8 paras. 147-157))
- C509** Ss. 100-103 excluded by **Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 28J(8)** (as substituted (6.4.2014) by **Finance Act 2014 (c. 26), Sch. 8 paras. 179, 204** (with Sch. 8 paras. 205-215))
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by **Finance Act 2022 (c. 3), Sch. 10 para. 22(9)**
- C521** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by **Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), ss. 1(4), 173(4), Sch. 1, para. 7(2)(b)(9)-(12)**
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by **Social Security Contributions and Benefits Act 1992 (c. 4), ss. 1(4), 177(4), Sch. 1, para. 7(2)(b)(9)-(12)**
- C522** S. 100B applied (N.I.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 9(3)(a)**
- C523** S. 100B applied (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 13(4)** (with reg. 1(4)(6))
- C524** S. 100B applied (N.I.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 9(4)**
- C525** S. 100B applied (E.W.) (6.4.2009) by **The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), 13(3)(a)** (with reg. 1(4)(6))
- C526** S. 100B applied (with effect in accordance with reg. 1(2) of the amending S.I.) by **The Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009 (S.I. 2009/2034), regs. 1(1), 22(4)**
- C527** S. 100B applied by **The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C528** S. 100B applied by **The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C529** S. 100B applied (with application in accordance with reg. 1 of the amending S.I.) by **The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), 24(4)**
- C530** S. 100B applied (with effect in accordance with reg. 1(3) of the amending S.I.) by **The Co-ownership Authorised Contractual Schemes (Tax) Regulations 2017 (S.I. 2017/1209), regs. 1(1), 9(2)**

[^{F1115}100 Penalty proceedings before [^{F1135}First-tier Tribunal] .

- (1) An officer of the Board authorised by the Board for the purposes of this section may commence proceedings before the [^{F1136}First-tier Tribunal] for any penalty to which subsection (1) of section 100 above does not apply by virtue of subsection (2) of that section.

^{F1137}(1A)

[^{F1138}(2) The person liable to the penalty shall be a party to the proceedings.]

- (3) Any penalty determined by the [^{F1139}First-tier Tribunal] in proceedings under this section shall for all purposes be treated as if it were tax charged in an assessment and due and payable.

[^{F1140}(4) In addition to any right of appeal on a point of law under section 11(2) of the TCEA 2007, the person liable to the penalty may appeal to the Upper Tribunal against the

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determination of a penalty in proceedings under subsection (1), but not against any decision which falls under section 11(5)(d) and (e) of the TCEA 2007 and was made in connection with the determination of the amount of the penalty.

(4A) Section 11(3) and (4) of the TCEA 2007 applies to the right of appeal under subsection (4) as it applies to the right of appeal under section 11(2) of the TCEA 2007.]

- (5) On any such appeal the [F1141Upper Tribunal] may—
- (a) if it appears that no penalty has been incurred, set the determination aside,
 - (b) if the amount determined appears to be appropriate, confirm the determination,
 - (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the [F1141Upper Tribunal] considers appropriate, or
 - (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the [F1141Upper Tribunal] considers appropriate.]

Textual Amendments

- F1115** Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\), s. 167](#)
- F1135** Words in s. 100C heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(2\)](#)
- F1136** Words in s. 100C(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(3\)](#)
- F1137** S. 100C(1A) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(4\)](#)
- F1138** S. 100C(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(5\)](#)
- F1139** Words in s. 100C(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(6\)](#)
- F1140** S. 100C(4)(4A) substituted for s. 100C(4) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(7\)](#)
- F1141** Words in s. 100C(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 46\(8\)](#)

Modifications etc. (not altering text)

- C504** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C505** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C506** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C507** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C508** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C509** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C531** S. 100C applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)

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- C532** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C533** S. 100C applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C534** S. 100C applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C535** S. 100C applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\) \(with reg. 1\(4\)\(6\)\)](#)
- C536** Ss. 100C, 100D applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 24\(5\)](#)

[^{F1115}100D] **Penalty proceedings before court.**

- (1) Where in the opinion of the Board the liability of any person for a penalty arises by reason of the fraud of that person or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.
- (2) Proceedings under this section which are not instituted (in England, Wales or Northern Ireland) under the Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act shall be instituted—
 - (a) in England and Wales, in the name of the Attorney General,
 - (b) in Scotland, in the name of the Lord Advocate, and
 - (c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.
- (3) Any proceedings under this section instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.
- (4) If in proceedings under this section the court does not find that fraud is proved but consider that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.]

Textual Amendments

F1115 Ss. 100-100D substituted for s. 100 by [Finance Act 1989 \(c. 26\), s. 167](#)

Modifications etc. (not altering text)

- C504** Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C505** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with Sch. 8 para. 234 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C506** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C507** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))

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- C508** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C509** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C536** Ss. 100C, 100D applied (with application in accordance with [reg. 1](#) of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 24\(5\)](#)
- C537** Ss. 100-100D power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
Ss. 100-100D power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1, para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C538** S. 100D applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C539** S. 100D modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\), reg. 47L\(2\)](#) (as inserted (with effect in accordance with [reg. 1\(3\)](#) of the amending S.I.) by [S.I. 2000/2208, regs. 1\(1\), 20](#))
- C540** S. 100D applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), regs. 1\(1\), 82\(2\)](#)
- C541** S. 100D applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with [reg. 1\(4\)\(6\)](#))
- C542** S. 100D applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C543** S. 100D(2) functions transferred (20.5.1999 immediately before the time by reference to which the Lord Advocate's retained functions are determined for the purposes of [1998 c. 46, s. 52\(6\)\(a\)](#)) by [The Transfer of Functions \(Lord Advocate and Advocate General for Scotland\) Order 1999 \(S.I. 1999/679\), arts. 1\(2\), 2, Sch., S.I. 1998/3178, art. 2, Sch. 4](#)

[^{F1142}101] Evidence for purposes of proceedings relating to penalties.

An assessment which can no longer be varied by [^{F1143}the tribunal on an appeal notified to it] or by order of any court is sufficient evidence, for the purposes of—

- (a) the preceding provisions of this Part, and
- (b) the provisions of Schedule 18 to the Finance Act 1998 relating to penalties, that the amounts in respect of which tax is charged in the assessment arose or were received as stated in the assessment.]

Textual Amendments

F1142 S. 101 substituted (with effect in accordance with [s. 117\(4\)\(5\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 39; S.I. 1998/3173, art. 2](#)

F1143 Words in s. 101 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 47](#)

Modifications etc. (not altering text)

C504 Ss. 100-102 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)

C505 Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with [Sch. 8 para. 234](#) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))

C506 Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))

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- C507** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with [Sch. 8 paras. 90-96](#)))
- C508** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C509** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C512** [Ss. 100-103](#) applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C544** [S. 101](#) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)

102 Mitigation of penalties.

The Board may in their discretion mitigate any penalty, or stay or compound any proceedings for [^{F1144}a penalty], and may also, after judgment, further mitigate or entirely remit the penalty.

Textual Amendments

F1144 [Finance Act 1989 \(c. 26\), s. 168\(4\)](#).

Modifications etc. (not altering text)

- C504** [Ss. 100-102](#) applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 35\(2\)](#)
- C505** [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 421JE](#) (as inserted (with effect in accordance with [Sch. 8 para. 234](#) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 228, 232](#))
- C506** [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C507** [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with [Sch. 8 paras. 90-96](#)))
- C508** [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with [Sch. 8 paras. 147-157](#)))
- C509** [Ss. 100-103](#) excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with [Sch. 8 paras. 205-215](#)))
- C512** [Ss. 100-103](#) applied (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C545** [Ss. 102-104](#) power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C546** [Ss. 102-105](#) power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with [s. 83\(6\)](#)))
- C547** [S. 102](#) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C548** [S. 102](#) applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), reg. 90K\(7\)](#) (as inserted (6.4.2004) by [S.I. 2004/770, regs. 1\(1\), 23](#))
- C549** [S. 102](#) applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\), regs. 1, 203\(7\)](#)
- C550** [S. 102](#) applied (6.4.2007) by [The Income Tax \(Construction Industry Scheme\) Regulations 2005 \(S.I. 2005/2045\), regs. 1, 48\(7\)](#) (with [reg. 60, Sch. 1](#))
- C551** [S. 102](#) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with [reg. 1\(4\)\(6\)](#))

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- C552** S. 102 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(5)**
- C553** S. 102 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\)](#), regs. 1(1), **22(4)**
- C554** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)
- C555** S. 102 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)
- C556** S. 102 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(5)**
- C557** S. 102 applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\)](#), regs. 1(1), **9(2)**

[^{F1145}103 Time limits for penalties.

- (1) Subject to subsection (2) below, where the amount of a penalty is to be ascertained by reference to tax payable by a person for any period, the penalty may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the [^{F1146}tribunal] or a Court—
 - (a) at any time within six years after the date on which the penalty was incurred, or
 - (b) at any later time within three years after the final determination of the amount of tax by reference to which the amount of the penalty is to be ascertained.

^{F1147}(2)

^{F1148}(3)

- (4) A penalty to which [^{F1149}subsection (1) does not apply] may be so determined, or proceedings for such a penalty may be commenced before the [^{F1150}tribunal] or a court, at any time within six years after the date on which the penalty was incurred or began to be incurred.]

Textual Amendments

- F1145** S. 103 substituted by [Finance Act 1989 \(c. 26\)](#), s. 169.
- F1146** Word in s. 103(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 48**
- F1147** S. 103(2) repealed (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 so far as not already in force) by [Finance Act 2007 \(c. 11\)](#), s. 97(2), **Sch. 24 para. 29(b)**, **Sch. 27 Pt. 5(5)**; S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)
- F1148** S. 103(3) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 48(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2
- F1149** Words in s. 103(4) substituted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 48(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2
- F1150** Word in s. 103(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 48**

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Modifications etc. (not altering text)

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- C506** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 5 para. 57D\(7\)](#) (as inserted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 220, 222](#))
- C507** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 2 para. 81J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 28, 89](#) (with Sch. 8 paras. 90-96))
- C508** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 40J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 117, 146](#) (with Sch. 8 paras. 147-157))
- C509** Ss. 100-103 excluded by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 28J\(8\)](#) (as substituted (6.4.2014) by [Finance Act 2014 \(c. 26\), Sch. 8 paras. 179, 204](#) (with Sch. 8 paras. 205-215))
- C512** Ss. 100-103 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\), Sch. 10 para. 22\(9\)](#)
- C545** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C546** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with s. 83(6)))
- C558** S. 103(1)(4) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C559** S. 103 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C560** S. 103(3)(4) applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 24\(5\)](#)
- C561** S. 103(3)(4) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with reg. 1(4)(6))
- C562** S. 103(3)(4) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C563** S. 103(4) applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Investment Trusts \(Dividends\) \(Optional Treatment as Interest Distributions\) Regulations 2009 \(S.I. 2009/2034\), regs. 1\(1\), 22\(4\)](#)
- C564** S. 103(4) applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85I](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C565** S. 103(4) applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\), reg. 85H](#) (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), 21)
- C566** S. 103(4) applied (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Co-ownership Authorised Contractual Schemes \(Tax\) Regulations 2017 \(S.I. 2017/1209\), regs. 1\(1\), 9\(2\)](#)

[^{F1151}103ZA] Application of sections 100 to 103 in the case of certain penalties

Sections 100 to 103 do not apply to a penalty under—

- (a) Schedule 24 to FA 2007 (penalties for errors),
- (b) Schedule 36 to FA 2008 (information and inspection powers),
- (c) Schedule 41 to that Act (penalties for failure to notify and certain other wrongdoing),
- (d) Schedule 55 to FA 2009 (penalties for failure to make returns etc), ^{F1152}...
- (e) Schedule 56 to that Act (penalties for failure to make payments on time) [^{F1153}, ^{F1154}...

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- (f) Schedule 23 to FA 2011 (data-gathering powers)]^{F1155, F1156} ...
- (g) Schedule 38 to FA 2012 (tax agents: dishonest conduct)]^{F1157, F1158} ...
- ^{F1159} [(ga) section 212A of the Finance Act 2013 (general anti-abuse rule), ^{F1160} ...]
- (h) Part 4 of the Finance Act 2014 (follower notices and accelerated payments)]^{F1161} ...
- ^{F1162} [(i) ^{F1164} ... Part 5 of Schedule 18 to the Finance Act 2016 (serial tax avoidance)]^{F1163},
- (j) Schedule 22 to the Finance Act 2016 (asset-based penalty)]^{F1165} ...
- ^{F1166} [(k) paragraph 1 or 45 of Schedule 16 to the Finance (No. 2) Act 2017 (enablers of defeated tax avoidance etc)]^{F1167}, or
- (l) Schedule 18 to the Finance Act 2017].]

Textual Amendments

- F1151** S. 103ZA inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 57 para. 13(3)**
- F1152** Word in s. 103ZA(d) omitted (1.4.2012) by virtue of [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 51(5)(a)**, 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b)(2))
- F1153** S. 103ZA(f) and preceding word inserted (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 51(5)(b)**, 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b)(2))
- F1154** Word in s. 103ZA(e) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 49(a)** (with [Sch. 38 para. 43](#)); S.I. 2013/279, art. 2
- F1155** S. 103ZA(g) and preceding word inserted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 49(b)** (with [Sch. 38 para. 43](#)); S.I. 2013/279, art. 2
- F1156** Word in s. 103ZA(f) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 33 para. 2(a)**
- F1157** S. 103ZA(h) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 33 para. 2(b)**
- F1158** Word in s. 103ZA(g) omitted (with effect in accordance with s. 158(15) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **s. 158(10)(a)**
- F1159** S. 103ZA(ga) inserted (with effect in accordance with s. 158(15) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **s. 158(10)(b)**
- F1160** Word in s. 103ZA(ga) omitted (with effect in accordance with Sch. 18 para. 63 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 18 para. 59(a)**
- F1161** Word in s. 103ZA(h) omitted (with effect in accordance with reg. 2(b) of the commencing S.I.) by virtue of [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(1)**; S.I. 2017/277, reg. 2(b)
- F1162** S. 103ZA(i) and preceding word inserted (with effect in accordance with Sch. 18 para. 63 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 18 para. 59(b)**
- F1163** S. 103ZA(j) and preceding word inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(1)**; S.I. 2017/277, reg. 2(b)
- F1164** Word in s. 103ZA(i) omitted (with effect in accordance with Sch. 16 para. 62 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 58(a)**
- F1165** Word in s. 103ZA omitted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(2)**
- F1166** S. 103ZA(k) and preceding word inserted (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 58(b)**
- F1167** S. 103ZA(l) and preceding word inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(2)**

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^{F1168}103 ~~Interest on penalties.~~

A penalty under any of the provisions of [^{F1169}Part II, IV or VA] or this Part of this Act [^{F1170}(other than section 98C)][^{F1171}, or Schedule 18 to the Finance Act 1998.] shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.]

Textual Amendments

- F1168** S. 103A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 33; S.I. 1998/3173, art. 2](#)
- F1169** Words in s. 103A substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(8\)](#)
- F1170** Words in s. 103A inserted (1.6.2019) by [The Finance Act 2009, Sections 101 and 102 \(Disclosure of Tax Avoidance Schemes Penalties\) \(Appointed Day and Consequential Provisions\) Order 2019 \(S.I. 2019/918\), art. 3](#)
- F1171** Words in s. 103A inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 40; S.I. 1998/3173, art. 2](#)

Modifications etc. (not altering text)

- C545** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)
- C546** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\), ss. 1\(4\), 173\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#) (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 80\(2\), 86](#) (with s. 83(6)))
- C567** S. 103A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 17\(4\)-\(6\)](#)
- C568** S. 103A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\), regs. 1\(1\), 3\(1\), Sch. Pt. 1](#)
- C569** S. 102 applied by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\), reg. 90P\(5\)](#) (as inserted (6.4.2004) by [S.I. 2004/770, regs. 1\(1\), 23](#))
- C570** S. 103A applied (6.4.2004) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\), regs. 1, 210\(6\)](#)
- C571** S. 103A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\), regs. 1\(1\), 9\(5\)](#)
- C572** S. 103A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\), regs. 1\(1\), 13\(5\)](#) (with reg. 1(4)(6))
- C573** S. 103A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\), regs. 1\(1\), 24\(5\)](#)

104 Saving for criminal proceedings.

The provisions of the Taxes Acts shall not, save so far as is otherwise provided, affect any criminal proceedings for any misdemeanour.

Modifications etc. (not altering text)

- C545** Ss. 102-104 power to apply conferred (E.W.S.) (1.7.1992) by [Social Security Contributions and Benefits Act 1992 \(c. 4\), ss. 1\(4\), 177\(4\), Sch. 1 para. 7\(2\)\(b\)\(9\)-\(12\)](#)

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- C546** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 80(2)**, 86 (with s. 83(6)))
- C574** S. 104 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
- C575** S. 104 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch. 17 para. 18 (special tax on banking deposits).
- C576** S. 104 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(3) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), **regs. 1(1), 20**)
- C577** S. 104 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), **regs. 1(1), 82(3)**
- C578** S. 104 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1), 9(5)**
- C579** S. 104 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1), 13(5)** (with [reg. 1\(4\)\(6\)](#))
- C580** S. 104 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1), 24(5)**

105 [F1172 **Admissibility of evidence not affected by offer of settlement etc.**].

- (1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any such proceedings as are mentioned in subsection (2) below by reason only that it has been drawn to his attention [F1173—
- (a) that where serious tax fraud has been committed the Board may accept a money settlement and that the Board will accept such a settlement, and will not pursue a criminal prosecution, if he makes a full confession of all tax irregularities, or
 - (b) that the extent to which he is helpful and volunteers information is a factor that will be taken into account in determining the amount of any penalty,]
- and that he was or may have been induced thereby to make the statements or produce the documents.
- (2) The proceedings mentioned in subsection (1) above are—
- (a) any criminal proceedings against the person in question for any form of [F1174 **fraudulent conduct**] in connection with or in relation to tax, and
 - (b) any proceedings against him for the recovery of any [F1175 **tax due from him**] [F1176 **and**]
 - (c) any proceedings for a penalty or on appeal against the determination of a penalty.]

Textual Amendments

- F1172** S. 105 heading substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **s. 206(2)**
- F1173** Words in s. 105(1) substituted (10.7.2003 with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **s. 206(1)**
- F1174** [Finance Act 1989 \(c. 26\)](#), **s. 149(5)** but not to affect the making of assessments before 1983-84 or for accounting periods ending before 1 April 1983.
- F1175** [Finance Act 1989 \(c. 26\)](#), **s. 168(5)(b)**.
- F1176** [Finance Act 1989 \(c. 26\)](#), **s. 168(5)(c)**.

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Modifications etc. (not altering text)

- C546** Ss. 102-105 power to apply conferred (N.I.) (1.7.1992) by [Social Security Contributions and Benefits \(Northern Ireland\) Act 1992 \(c. 7\)](#), ss. 1(4), 173(4), **Sch. 1 para. 7(2)(b)(9)-(12)** (as amended (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 80(2)**, 86 (with s. 83(6)))
- C581** S. 105 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**
S. 105 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
- C582** S. 105 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C583** S. 105 modified (N.I.) by [Social Security \(Contributions\) Regulations \(Northern Ireland\) 1979 \(S.R. 1979/186\)](#), reg. 47L(4) (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [S.I. 2000/2208](#), **regs. 1(1), 20**)
- C584** S. 105 applied (with modifications) (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), **regs. 1(1), 82(4)**
- C585** S. 105 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1), 13(5)** (with reg. 1(4)(6))
- C586** S. 105 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1), 9(5)**
- C587** S. 105 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1), 24(5)**

106 Refusal to allow a deduction of income tax, and avoidance of agreements for payment without deduction.

- (1) A person who refuses to allow a deduction of income tax authorised by the Taxes Acts to be made out of any payment shall incur a penalty of £50.
- (2) Every agreement for payment of interest, rent or other annual payment in full without allowing any such deduction shall be void.

[^{F1177}Evasion

Textual Amendments

- F1177** S. 106A and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 95** (with [Sch. 9 paras. 1-9, 22](#))

106A Offence of fraudulent evasion of income tax

- (1) A person commits an offence if that person is knowingly concerned in the fraudulent evasion of income tax by that or any other person.
- (2) A person guilty of an offence under this section is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both, or
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 7 years or a fine, or both.
- (3) In the application of subsection (2)(a)—

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- (a) in England and Wales in relation to offences committed before the commencement of section 282(3) of the Criminal Justice Act 2003, and
 - (b) in Northern Ireland,
- for “12 months” substitute “ 6 months ”.
- (4) This section does not apply to things done or omitted before 1st January 2001.]

[^{F1178}Offshore income, assets and activities

Textual Amendments

F1178 Ss. 106B-106H and cross-heading inserted (7.10.2017 in relation to the tax year commencing on 6.4.2017 and subsequent tax years) by [Finance Act 2016 \(c. 24\)](#), [s. 166\(1\)\(2\)](#); [S.I. 2017/970](#), [art. 2](#)

106B Offence of failing to give notice of being chargeable to tax

- (1) A person who is required by section 7 to give notice of being chargeable to income tax or capital gains tax (or both) for a year of assessment and who has not given that notice by the end of the notification period commits an offence if—
- (a) the tax in question is chargeable (wholly or in part) on or by reference to offshore income, assets or activities, and
 - (b) the total amount of income tax and capital gains tax that is chargeable for the year of assessment on or by reference to offshore income, assets or activities exceeds the threshold amount.
- (2) It is a defence for a person accused of an offence under this section to prove that the person had a reasonable excuse for failing to give the notice required by section 7.
- (3) In this section “the notification period” has the same meaning as in section 7 (see subsection (1C) of that section).

106C Offence of failing to deliver return

- (1) A person who is required by a notice under section 8 to make and deliver a return for a year of assessment commits an offence if—
- (a) the return is not delivered by the end of the withdrawal period,
 - (b) an accurate return would have disclosed liability to income tax or capital gains tax (or both) that is chargeable for the year of assessment on or by reference to offshore income, assets or activities, and
 - (c) the total amount of income tax and capital gains tax that is chargeable for the year of assessment on or by reference to offshore income, assets or activities exceeds the threshold amount.
- (2) It is a defence for a person accused of an offence under this section to prove that the person had a reasonable excuse for failing to deliver the return.
- (3) In this section “the withdrawal period” has the same meaning as in section 8B (see subsection (6) of that section).

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106D Offence of making inaccurate return

- (1) A person who is required by a notice under section 8 to make and deliver a return for a year of assessment commits an offence if, at the end of the amendment period—
 - (a) the return contains an inaccuracy the correction of which would result in an increase in the amount of income tax or capital gains tax (or both) that is chargeable for the year of assessment on or by reference to offshore income, assets or activities, and
 - (b) the amount of that increase exceeds the threshold amount.
- (2) It is a defence for a person accused of an offence under this section to prove that the person took reasonable care to ensure that the return was accurate.
- (3) In this section “the amendment period” means the period for amending the return under section 9ZA.

106E Exclusions from offences under sections 106B to 106D

- (1) A person is not guilty of an offence under section 106B, 106C or 106D if the capacity in which the person is required to give the notice or make and deliver the return is—
 - (a) as a relevant trustee of a settlement, or
 - (b) as the executor or administrator of a deceased person.
- (2) The Treasury may by regulations provide that a person is not guilty of an offence under section 106B, 106C or 106D if—
 - (a) conditions specified in the regulations are met, or
 - (b) circumstances so specified exist.
- (3) The conditions may (in particular) include conditions in relation to the income, assets or activities on or by reference to which the tax in question is chargeable.

106F Offences under sections 106B to 106D: supplementary provision

- (1) Where a period of time is extended under subsection (2) of section 118 by HMRC, the tribunal or an officer (but not where a period is otherwise extended under that subsection), any reference in section 106B, 106C or 106D to the end of the period is to be read as a reference to the end of the period as so extended.
- (2) The Treasury may by regulations specify the amount (which must not be less than £25,000) that is to be the threshold amount for the purposes of sections 106B to 106D.
- (3) The Treasury may by regulations make provision as to the calculation for the purposes of sections 106B to 106D of—
 - (a) the amount of tax that is chargeable on or by reference to offshore income, assets or activities, and
 - (b) the increase in the amount of tax that is so chargeable as a result of correcting an inaccuracy.
- (4) In sections 106B to 106D and this section “offshore income, assets or activities” means—
 - (a) income arising from a source in a territory outside the United Kingdom,
 - (b) assets situated or held in a territory outside the United Kingdom, or

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- (c) activities carried on wholly or mainly in a territory outside the United Kingdom.
- (5) In subsection (4), “assets” has the meaning given in section 21(1) of the 1992 Act, but also includes sterling.

106G Penalties for offences under sections 106B to 106D

- (1) A person guilty of an offence under section 106B, 106C or 106D is liable on summary conviction—
 - (a) in England and Wales, to a fine or to imprisonment for a term not exceeding 51 weeks or to both, and
 - (b) in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale or to imprisonment for a term not exceeding 6 months or to both.
- (2) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003, the reference in subsection (1)(a) to 51 weeks is to be read as a reference to 6 months.

106H Regulations under sections 106E and 106F

- (1) This section makes provision about regulations under sections 106E and 106F.
- (2) If the regulations contain a reference to a document or any provision of a document and it appears to the Treasury that it is necessary or expedient for the reference to be construed as a reference to that document or that provision as amended from time to time, the regulations may make express provision to that effect.
- (3) The regulations—
 - (a) may make different provision for different cases, and
 - (b) may include incidental, supplemental, consequential and transitional provision and savings.
- (4) The regulations are to be made by statutory instrument.
- (5) An instrument containing the regulations is subject to annulment in pursuance of a resolution of the House of Commons.]

Scotland

107 Criminal liability for false statements made to obtain allowances.

- (1) This section applies only in Scotland.
- (2) If any person, for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of tax, either for himself or for any other person, or, in any return made with reference to tax, knowingly makes any false statement or false representation, he shall be liable, on summary conviction, to imprisonment for a term not exceeding six months.
- (3) Notwithstanding anything in the Summary Jurisdiction (Scotland) Act 1954, proceedings for an offence under this section may be commenced at any time within three years from the time when the offence was committed.

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- (4) The expression “return” in this section shall be construed without regard to the definition in section 118(1) of this Act .

Modifications etc. (not altering text)

- C588** S. 107(1)-(3) applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, [Sch. 2 para. 1\(1\)](#)
 S. 107 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, [Sch. 17 para. 18](#) (special tax on banking deposits).

PART XI

MISCELLANEOUS AND SUPPLEMENTAL

Modifications etc. (not altering text)

- C589** Pt. XI modified (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 para. 39\(2\)\(a\)](#) (with [Sch. 18 para. 59\(2\)](#)); [S.I. 1998/3173](#), art. 2
C590 Pt. XI: power to apply conferred (with effect in accordance with s. 114(2) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 17 para. 17\(b\)](#)

^{F1179}Settlements

Textual Amendments

- F1179** S. 107A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 103\(5\)](#)

107A Relevant trustees.

- (1) Subject to the following provisions of this section, anything which for the purposes of this Act is done at any time by or in relation to any one or more of the relevant trustees of a settlement shall be treated for those purposes as done at that time by or in relation to the other or others of those trustees.
- (2) Subject to subsection (3) below, where the relevant trustees of a settlement are liable—
- (a) to a penalty under section ^{F1180}... 12B ^{F1181}... ^{F1182}... of this Act or paragraph 2A of Schedule 1A to this Act [^{F1183}or Schedule 24 to the Finance Act 2007][^{F1184}or Schedule 41 to the Finance Act 2008][^{F1185}or Schedule 55 to the Finance Act 2009][^{F1186}or Schedule 18 to the Finance Act 2017][^{F1187}or Schedule 22 to the Finance Act 2016], or to interest under [^{F1188}section 101 of the Finance Act 2009] on such a penalty;
 - (b) to make a payment in accordance with an assessment under section 30 of this Act, or to make a payment under section 59A ^{F1189}... or 59B of this Act [^{F1190}or under Schedule 2 to the Finance Act 2019];
 - ^{F1191}(c) to a penalty under Schedule 56 to the Finance Act 2009[^{F1192}, or to interest under section 101 of that Act on such a penalty;]; or]
 - (d) to interest under section 86 of this Act [^{F1193}or section 101 of the Finance Act 2009],

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the penalty, [^{F1194}interest or payment] may be recovered (but only once) from any one or more of those trustees.

(3) No amount may be recovered by virtue of subsection (2)(a) or (c) above from a person who did not become a relevant trustee until after the relevant time, that is to say—

[^{F1195}(a) in relation to—

- (i) a penalty under paragraph 4 of Schedule 55 to the Finance Act 2009 in respect of a return or other document falling within item 1, 2 or 3 of the Table in paragraph 1 of that Schedule, or
- (ii) interest under section 101 of that Act on a penalty within sub-paragraph (i),

the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;]

[^{F1196}(aa) in relation to a penalty under Schedule 22 to the Finance Act 2016, or to interest under section 101 of the Finance Act 2009 on such a penalty, the time when the relevant act or omission occurred;]

- (b) in relation to a penalty under any ^{F1197}... provision of this Act mentioned in subsection (2)(a) above, or to interest under [^{F1198}section 101 of the Finance Act 2009] on such a penalty, the time when the relevant act or omission occurred; and

[^{F1199}(c) in relation to—

- (i) a penalty under Schedule 56 to the Finance Act 2009 in respect of an amount falling within item 1, [^{F1200}3C,] 12, 18 or 19 of the Table in paragraph 1 of that Schedule, ^{F1201} ...
- (ii) a penalty under that Schedule in respect of an amount falling within item 17, 23 or 24 of that Table so far as the tax falls within item 1, [^{F1202}or
- (iii) interest under section 101 of that Act on a penalty within sub-paragraph (i) or (ii),]

the beginning of the penalty date as defined in paragraph 1(4) of that Schedule;]

[^{F1203}(d) in relation to—

- (i) a penalty under Schedule 18 to the Finance Act 2017, or
- (ii) interest under section 101 of the Finance Act 2009 on a penalty within sub-paragraph (i),

the end of the RTC period (within the meaning of Schedule 18 to the Finance Act 2017);]

and in paragraph [^{F1204}(aa) and] (b) above “the relevant act or omission” means the act or omission which caused the penalty to become payable.

^{F1205}(4)]

Textual Amendments

F1180 Word in s. 107A(2)(a) omitted (1.4.2010) by virtue of [The Finance Act 2008 \(Penalties for Errors and Failure to Notify etc\) \(Consequential Amendments\) Order 2010 \(S.I. 2010/530\)](#), art. 1, **Sch. para. 3(a)**

F1181 Word in s. 107A(2)(a) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **10(2)(a)(i)** (with arts. 20, 22)

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- F1182** Words in s. 107A(2) omitted (1.4.2009) by virtue of the combined effect of The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 4(a)**; Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 75(2) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with arts. 3, 5)
- F1183** Words in s. 107A(2) inserted (1.4.2009) by The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 4(b)**
- F1184** Words in s. 107A(2)(a) inserted (1.4.2010) by The Finance Act 2008 (Penalties for Errors and Failure to Notify etc) (Consequential Amendments) Order 2010 (S.I. 2010/530), art. 1, **Sch. para. 3(b)**
- F1185** Words in s. 107A(2)(a) inserted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(a)(ii)** (with arts. 20, 22)
- F1186** Words in s. 107A(2)(a) inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 18 para. 29(3)(a)**
- F1187** Words in s. 107A(2)(a) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by Finance Act 2016 (c. 24), s. 165(2), **Sch. 22 para. 20(2)(a)**; S.I. 2017/277, reg. 2(b)
- F1188** Words in s. 107A(2)(a) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(a)**
- F1189** Word in s. 107A(2)(b) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), **Sch. 2 para. 25(14)(a)**
- F1190** Words in s. 107A(2)(b) inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by Finance Act 2019 (c. 1), **Sch. 2 para. 25(14)(b)**
- F1191** S. 107A(2)(c) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(b)** (with arts. 20, 22)
- F1192** Words in s. 107A(2)(c) inserted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(b)**
- F1193** Words in s. 107A(2)(d) inserted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(2)(c)**
- F1194** Words in s. 107A(2) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(2)(c)** (with arts. 20, 22)
- F1195** S. 107A(3)(a) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(a)**
- F1196** S. 107A(3)(aa) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by Finance Act 2016 (c. 24), s. 165(2), **Sch. 22 para. 20(2)(b)**; S.I. 2017/277, reg. 2(b)
- F1197** Word in s. 107A(3)(b) omitted (1.4.2011) by virtue of The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(3)(b)** (with arts. 20, 22)
- F1198** Words in s. 107A(3)(b) substituted (31.10.2011) by The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(b)**
- F1199** S. 107A(3)(c) substituted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), arts. 1(1), **10(3)(c)** (with arts. 20, 22)
- F1200** Word in s. 107A(3)(c)(i) inserted (12.2.2019) by Finance Act 2019 (c. 1), **Sch. 7 para. 4**
- F1201** Word in s. 107A(3)(c)(i) omitted (31.10.2011) by virtue of The Finance Act 2009, Sections 101 to 103 (Income Tax Self Assessment) (Appointed Days and Transitional and Consequential Provisions) Order 2011 (S.I. 2011/701), arts. 1(2), **8(3)(c)(i)**

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F1202S. 107A(3)(c)(iii) and preceding word inserted (31.10.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\)](#), arts. 1(2), **8(3)(c)(ii)**

F1203S. 107A(3)(d) inserted (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 29(3)(b)**

F1204Words in s. 107A(3) inserted (with effect in accordance with reg. 2(b) of the commencing S.I.) by [Finance Act 2016 \(c. 24\)](#), s. 165(2), **Sch. 22 para. 20(2)(c)**; [S.I. 2017/277](#), reg. 2(b)

F1205S. 107A(4) omitted (1.4.2011) by virtue of [The Finance Act 2009, Schedules 55 and 56 \(Income Tax Self Assessment and Pension Schemes\) \(Appointed Days and Consequential and Savings Provisions\) Order 2011 \(S.I. 2011/702\)](#), arts. 1(1), **10(4)** (with arts. 20, 22)

Modifications etc. (not altering text)

C591 S. 107A applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

Companies

108 Responsibility of company officers.

- (1) Everything to be done by a company under the Taxes Acts shall be done by the company acting through the proper officer of the company [^{F1206}or, except where a liquidator has been appointed for the company, through such other person as may for the time being have the express, implied or apparent authority of the company to act on its behalf for the purpose], and service on a company of any document under or in pursuance of the Taxes Acts may be effected by serving it on the proper officer.

This subsection is without prejudice to Part VIII of this Act (charges on non-residents) as it applies to corporation tax.

- (2) Corporation tax or other tax chargeable under the Corporation Tax Acts on a company which is not a body corporate, or which is a body corporate not incorporated under [^{F1207}any] enactment forming part of the law of the United Kingdom, or by Charter, may, at any time after the tax becomes due, and without prejudice to any other method of recovery, be recovered from the proper officer of the company, and that officer may retain out of any money coming into his hands on behalf of the company sufficient sums to pay that tax, and, so far as he is not so reimbursed, shall be entitled to be indemnified by the company in respect of the liability so imposed on him.

- (3) For the purposes of this section—

- (a) the proper officer of a company which is a body corporate shall be the secretary or person acting as secretary of the company, except that if a liquidator [^{F1208}or administrator] has been appointed for the company the liquidator [^{F1209}or, as the case may be, administrator] shall be the proper officer,
- (b) the proper officer of a company which is not a body corporate or for which there is no proper officer within paragraph (a) above, shall be the treasurer or the person acting as treasurer, of the company .

- [^{F1210}(4) For the purposes of subsection (3)(a), where two or more persons are appointed to act jointly or concurrently as the administrator of a company, the proper officer is—

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- (a) such one of them as is specified in a notice given to the Board by those persons for the purposes of this section, or
- (b) where the Board is not so notified, such one or more of those persons as the Board may designate as the proper officer for those purposes.]

Textual Amendments

- F1206** Words in s. 108(1) inserted (27.7.1993) by 1993 c. 34, s. 120, **Sch. 14 para. 7**
- F1207** Word in s. 108(2) substituted (1.10.2009) by The Companies Act 2006 (Consequential Amendments) (Taxes and National Insurance) Order 2009 (S.I. 2009/1890), arts. 1(1), **3(3)(c)**
- F1208** Words in s. 108(3)(a) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(2)(a)**
- F1209** Words in s. 108(3)(a) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(2)(b)**
- F1210** S. 108(4) inserted (with effect in accordance with Sch. 41 para. 5(1) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 41 para. 2(3)**

Modifications etc. (not altering text)

- C592** S. 108 applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**
- C593** S. 108 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**
- C594** S. 108 applied (1.4.2009) by Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 56(a)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- C595** S. 108 applied (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 49 para. 7(a)** (with Sch. 49)
- C596** S. 108 applied (with effect in accordance with s. 93(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 46 para. 13(a)**
- C597** S. 108 applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 40(1)(a)**
- C598** S. 108 applied (with modifications) (1.4.2012) by Finance Act 2011 (c. 11), **Sch. 23 paras. 43(a), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C599** S. 108 applied (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 36(a)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2
- C600** S. 108 applied (with effect in accordance with s. 161(2) of the amending Act) by Finance Act 2016 (c. 24), **Sch. 19 para. 33(a)**
- C601** S. 108 applied (1.1.2017) by Finance Act 2016 (c. 24), s. 162(2), **Sch. 20 para. 16(a)**; S.I. 2016/1249, reg. 2
- C602** S. 108 applied (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 para. 53(a)**
- C603** S. 108 applied (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 18 para. 25(a)**
- C604** S. 108 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 14(a)**
- C605** S. 108 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 5(a)**
- C606** S. 108(1) applied (12.5.2001) by The Social Security Contributions (Share Options) Regulations 2001 (S.I. 2001/1817), regs. 1, **4(3)**
- C607** S. 108(1) applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **20**
- C608** S. 108 applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
- C609** S. 108(3)(4) applied (with effect in accordance with Sch. 15 paras. 97, 98 of the affecting Act) by Finance Act 2009 (c. 10), Sch. 15 paras. 17(5), 21(8), 33(8), 29(5) (with Sch. 15 para. 99)
- C610** S. 108(3)(4) applied (16.12.2010) by Finance (No. 3) Act 2010 (c. 33), **Sch. 5 para. 37(6)**

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- C611** S. 108(3)(4) applied (with effect in accordance with regs. 1(2), 4 of the amending S.I.) by [The Tax Treatment of Financing Costs and Income \(Correction of Mismatches: Partnerships and Pensions\) Regulations 2012 \(S.I. 2012/3111\)](#), regs. 1(1), **4(4)**
- C612** S. 108(3)(4) applied by [Corporation Tax Act 2010 \(c. 4\)](#), s. **269DF(10)** (as inserted (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 3 para. 1**)
- C613** S. 108(3)(4) applied by [Corporation Tax Act 2010 \(c. 4\)](#), s. **269ZS(10)** (as inserted (with effect in accordance with Sch. 4 para. 190 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 4 para. 16**)
- C614** S. 108 applied (with modifications) by [Finance Act 1981 \(c. 35\)](#), s. 134, Sch.17 para.18 (special tax on banking deposits).

[^{F1211}109 Corporation tax on close company in connection with loans [^{F1212}or benefits] to participators etc.

- (1) The provisions of [^{F1213}sections 455 to 459 [^{F1214}and 464A and 464B] of CTA 2010] (charge of tax in connection with loans [^{F1215}or benefits] to participators etc.) directing that tax be assessed and recoverable as if it were an amount of corporation tax shall be taken as applying, subject to the provisions of the Taxes Acts, and to any necessary modifications, all enactments applying generally to corporation tax, including those relating to the assessing, collecting and receiving of corporation tax, those conferring or regulating a right of appeal and those concerning administration, penalties, interest on unpaid tax and priority of tax in cases of insolvency under the law of any part of the United Kingdom.

^{F1216}(2)

^{F1217}(3) For the purposes of section 87A of this Act as applied by subsection (1) above—

- (a) the date when tax under section 455 of CTA 2010 became due and payable is that determined in accordance with subsection (3) of that section, and
- (b) the date when tax under section 464A of CTA 2010 became due and payable is that determined in accordance with subsection (4) of that section.]

[If
^{F1218}(3A)^{F1219}(a) there is such a repayment of the whole or any part of a loan or advance as is referred to in [^{F1220}subsection (2) of section 458 of CTA 2010], [^{F1221}or
(b) there is such a release or writing off of the whole or any part of the debt in respect of a loan or advance as is referred to in that subsection,]
interest under section 87A of this Act on so much of the tax under [^{F1222}section 455 of CTA 2010] as is referable to the amount repaid[^{F1223}, released or written off] shall not be payable in respect of any period after the date on which the repayment was made [^{F1224}or the release or writing off occurred].]

[If there is a payment which for the purposes of section 464B of CTA 2010 is a return
^{F1225}(3B) payment in respect of a benefit conferred, interest under section 87A of this Act on so much of the tax under section 464A of CTA 2010 as is referable to the return payment is not payable in respect of any period after the date on which the return payment was made.]

- (4) Section 91 of this Act shall not apply in consequence of any discharge or repayment of tax under [^{F1226}section 458 [^{F1227}or 464B] of CTA 2010].

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- (5) For the purposes of the said section 91, a relief from tax under [^{F1228}sections 455 to 459 [^{F1229}or 464A and 464B] of CTA 2010] shall not be treated as affecting tax charged by any assessment unless the assessment is to tax under that section.]

Textual Amendments

- F1211** S. 109 substituted (in relation to times after 5 April 1973) by [Finance Act 1972 \(c. 41\)](#), s. 111, [Sch. 24 para. 13](#) (subject to s. 111(3)).
- F1212** Words in s. 109 heading inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(7\), 12](#)
- F1213** Words in s. 109(1) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 158\(2\)](#) (with Sch. 2)
- F1214** Words in s. 109(1) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(2\)\(a\), 12](#)
- F1215** Words in s. 109(1) substituted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(2\)\(b\), 12](#)
- F1216** S. 109(2) omitted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by virtue of [Finance \(No. 2\) Act 1987 \(c. 51\)](#), s. 91(1) (with s. 91(4)); S.I. 1992/3066, [art. 2\(2\)\(a\)](#)
- F1217** S. 109(3) substituted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(3\), 12](#)
- F1218** S. 109(3A) inserted (with effect with respect to loans or advances made (or treated as made) in any accounting period ending after 30.9.1993) by [Finance \(No. 2\) Act 1987 \(c. 51\)](#), s. 91(3) (with s. 91(4)); S.I. 1992/3066, [art. 2\(2\)\(a\)](#)
- F1219** Word in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 3 para. 6\(2\)\(a\)](#)
- F1220** Words in s. 109(3A)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 158\(4\)\(a\)](#) (with Sch. 2)
- F1221** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 3 para. 6\(2\)\(b\)](#)
- F1222** Words in s. 109(3A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 158\(4\)\(b\)](#) (with Sch. 2)
- F1223** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 3 para. 6\(2\)\(c\)](#)
- F1224** Words in s. 109(3A) inserted (with effect in accordance with Sch. 3 para. 6(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 3 para. 6\(2\)\(d\)](#)
- F1225** S. 109(3B) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(4\), 12](#)
- F1226** Words in s. 109(4) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 158\(5\)](#) (with Sch. 2)
- F1227** Words in s. 109(4) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(5\), 12](#)
- F1228** Words in s. 109(5) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 158\(6\)](#) (with Sch. 2)
- F1229** Words in s. 109(5) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 paras. 11\(6\), 12](#)

[^{F1230}109] **Residence of companies**

Chapter 3 of Part 2 of CTA 2009 (rules for determining residence of companies) applies for the purposes of this Act as it applies for the purposes of the Corporation Tax Acts.]

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Textual Amendments

F1230S. 109A inserted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 308** (with [Sch. 2 Pts. 1, 2](#))

[^{F1231}Companies ceasing to be UK resident

Textual Amendments

F1231Ss. 109B-109F and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 54** (with [Sch. 9 paras. 1-9, 22](#))

109B Provisions for securing payment by company of outstanding tax

- (1) Each of conditions A to D must be met before a company ceases to be resident in the United Kingdom^{F1232}, subject to subsection (5A).]
- (2) Condition A is that the company gives to the Commissioners for Her Majesty's Revenue and Customs notice of its intention to cease to be resident in the United Kingdom.
- (3) Condition B is that the notice specifies the time ("the migration time") when the company intends to cease to be resident in the United Kingdom.
- (4) Condition C is that the company gives to the Commissioners—
 - (a) a statement of the amount which, in its opinion, is the amount of the tax which is or will be payable by it in respect of periods beginning before the migration time, and
 - (b) particulars of the arrangements which it proposes to make for securing the payment of that tax ^{F1233}(which may include a proposal to enter into ^{F1234}a CT exit charge payment plan] in accordance with Schedule 3ZB).]
- (5) Condition D is that—
 - (a) arrangements are made by the company for securing the payment of the tax which is or will be payable by it in respect of periods beginning before the migration time, and
 - (b) those arrangements, as made by the company, are approved for the purposes of this subsection by the Commissioners.

[Condition D does not apply to the extent that payment of the tax is to be secured by ^{F1235}(5A) the company entering into ^{F1234}a CT exit charge payment plan] in accordance with Schedule 3ZB.]

- (6) If any question arises as to the amount which, for the purposes of subsection (5), should be regarded as the amount of tax which is or will be payable by the company in respect of periods beginning before the migration time, that question is to be referred to the tribunal.
- (7) A decision of the tribunal under subsection (6) is final, despite sections 11 and 13 of the TCEA 2007 (appeals from tribunal decisions).

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- (8) If any information furnished by the company for the purpose of securing the Commissioners' approval under subsection (5) does not fully and accurately disclose all facts and considerations material for the Commissioners' decision under that subsection, any resulting approval is void.

Textual Amendments

F1232 Words in s. 109B(1) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 4\(2\)](#)

F1233 Words in s. 109B(4)(b) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 4\(3\)](#)

F1234 Words in s. 109B substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(a\)](#)

F1235 S. 109B(5A) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 4\(4\)](#)

109C Penalty for company's failure to comply with section 109B

If a company ceases to be resident in the United Kingdom at a time before each of conditions A to D in section 109B is met, the company is liable to a penalty not exceeding the amount of tax—

- (a) which is or will be payable by it in respect of periods beginning before that time, and
- (b) which has not been paid at that time.

109D Penalty for other persons if company fails to comply with section 109B

- (1) Subsection (5) applies if—
 - (a) condition E is met, and
 - (b) either of conditions F and G is met.
- (2) Condition E is that in relation to a company (“the migrating company”) any person (“P”) does or is party to the doing of any act which to P's knowledge amounts to or results in, or forms part of a series of acts which together amount to or result in, or will amount to or result in, the migrating company ceasing to be resident in the United Kingdom at a time before each of conditions A to D in section 109B is met.
- (3) Condition F is that P is—
 - (a) a director of the migrating company,
 - (b) a company which has control of the migrating company, or
 - (c) a director of a company which has control of the migrating company.
- (4) Condition G is that the act mentioned in subsection (2) is a direction or instruction given—
 - (a) to persons within subsection (3), but
 - (b) otherwise than by way of advice given by a person acting in a professional capacity.
- (5) If this subsection applies, P is liable to a penalty not exceeding the amount of tax—
 - (a) which is or will be payable by the migrating company in respect of periods beginning before the time mentioned in subsection (2), and

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- (b) which has not been paid at that time.
- (6) Subsections (7) and (8) apply for the purposes of any proceedings against a person within subsection (3) for the recovery of a penalty under subsection (5).
- (7) It is to be presumed that the person was party to every act of the migrating company unless the person proves that it was done without the person's consent or connivance.
- (8) It is to be presumed, unless the contrary is proved, that any early-migration act was to the person's knowledge an early-migration act.
- (9) In subsection (8) “early-migration act” means an act which in fact amounted to or resulted in, or formed part of a series of acts which together amounted to or resulted in, or would amount to or result in, the migrating company ceasing to be resident in the United Kingdom at a time before each of conditions A to D in section 109B is met.

109E Liability of other persons for unpaid tax

- (1) This section applies if—
 - (a) a company (“the migrating company”) ceases to be resident in the United Kingdom at any time, and
 - (b) any tax which is payable by the company in respect of periods beginning before that time is not paid within 6 months from the time when it becomes payable.
- [The reference in subsection (1)(b) to the time when tax becomes payable is a reference^{F1236}(1A) to—
- (a) in a case where [^{F1237}a CT exit charge payment plan] has been entered into in accordance with Schedule 3ZB in respect of the tax, the time when the tax becomes payable under the plan, and
 - (b) in any other case, the time when the tax becomes payable in accordance with section 59D or 59E.]
- (2) The Commissioners for Her Majesty's Revenue and Customs may, at any time before the end of the period of 3 years beginning with [^{F1238}the relevant time], serve on any person within subsection (3) a notice—
 - (a) stating particulars of the tax payable, the amount remaining unpaid and the date when it became payable, and
 - (b) requiring that person to pay that amount within 30 days of the service of the notice.
- [In subsection (2) the “relevant time” means—
- ^{F1239}(2A) (a) in a case where [^{F1237}a CT exit charge payment plan] has been entered into in accordance with Schedule 3ZB in respect of the tax, the later of—
 - (i) the first day after the period of 12 months beginning immediately after the migration accounting period (as defined in Part 1 or 2 of Schedule 3ZB, as the case may be), and
 - (ii) the date on which the tax is payable under the plan, and
 - (b) in any other case, the time when the amount of the tax is finally determined.]
- (3) The persons within this subsection are—
 - (a) any company which is, or within the pre-migration year was, a member of the same group as the migrating company,

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- (b) any person who is, or within the pre-migration year was, a controlling director of the migrating company, and
 - (c) any person who is, or within the pre-migration year was, a controlling director of a company which has, or within the pre-migration year had, control over the migrating company.
- (4) Any amount which a person is required to pay by a notice under this section may be recovered from the person as if it were tax due and duly demanded from the person.
- (5) If a person (“P”) pays any amount which a notice under this section requires P to pay, P may recover the amount from the migrating company.
- (6) A payment in pursuance of a notice under this section is not allowed as a deduction in calculating any income, profits or losses for any tax purposes.
- (7) In this section—
- “controlling director”, in relation to a company, means a director of the company who has control of the company,
 - “group” has the meaning which would be given by section 170 of the 1992 Act if in that section for references to 75 per cent subsidiaries there were substituted references to 51 per cent subsidiaries, and
 - “pre-migration year” means the period of 12 months ending with the time when the migrating company ceases to be resident in the United Kingdom.

Textual Amendments

F1236S. 109E(1A) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 5\(2\)](#)

F1237Words in s. 109E substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(a\)](#)

F1238Words in s. 109E(2) substituted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 5\(3\)](#)

F1239S. 109E(2A) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 5\(4\)](#)

109F Interpretation of sections 109B to 109E

- (1) In sections 109B to 109E, any reference to the tax payable by a company includes a reference to—
- (a) any amount which the company is liable to pay under section 77C (territorial extension of charge to tax),
 - (b) any amount of tax which the company is liable to pay under regulations made under section 684 of ITEPA 2003 (PAYE),
 - (c) any amount which the company is liable to pay under sections 61 and 62(1)(a) of the Finance Act 2004 (sub-contractors in the construction industry),
 - (d) any income tax which the company is liable to pay in respect of payments within section 946 of ITA 2007 (collection of tax: deposit-takers, building societies and certain companies), and
 - (e) any amount representing income tax which the company is liable to pay under section 966 of ITA 2007 (entertainers and sportsmen).

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- (2) In sections 109B to 109E read in accordance with subsection (1), any reference to the tax payable by a company in respect of periods beginning before any particular time includes a reference to any interest—
 - (a) on the tax so payable, or
 - (b) on tax paid by the company in respect of such periods,which the company is liable to pay in respect of periods beginning before or after that time.
- (3) In sections 109B to 109E “director”, in relation to a company, is to be read in accordance with the following provisions—
 - (a) section 67(1) and (2) of ITEPA 2003, and
 - (b) section 452 of CTA 2010.
- (4) In sections 109B to 109E, any reference to a person having control of a company is to be read in accordance with sections 450 and 451 of CTA 2010.]

Valuation

F1240 110 Valuation of land: power of entry.

.....

Textual Amendments

F1240S. 110 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, **Sch. para. 1**

F1241 111 Valuation of assets: power to inspect.

.....

Textual Amendments

F1241S. 111 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, **Sch. para. 1**

Documents

112 Loss, destruction or damage to assessments, returns, etc.

- (1) Where any assessment to tax, or any duplicate of assessment to tax, or any return or other document relating to tax, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless, [^{F1242}HMRC] may, notwithstanding anything in any enactment to the contrary, do all such acts and things as they might have done, and all acts and things done under or in pursuance of this section shall be as valid and effectual for all purposes as they would have been, if the assessment or duplicate of assessment had not been made, or the return or other document had not been made or furnished or required to be made or furnished :

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Provided that, where any person who is charged with tax in consequence or by virtue of any act or thing done under or in pursuance of this section proves to the satisfaction of the [^{F1243}tribunal] that he has already paid any tax for the same chargeable period in respect of the subject matter and on the account in respect of and on which he is so charged, relief shall be given to the extent to which the liability of that person has been discharged by the payment so made either by abatement from the charge or by repayment, as the case may require.

^{F1244}(1A)

^{F1245}(2)

^{F1246}[(3) The references in subsection (1) above to assessments to tax include references to determinations of penalties; and in its application to such determinations the proviso to that subsection shall have effect with the appropriate modifications.]

Textual Amendments

F1242 Word in s. 112(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(2)(a)**

F1243 Word in s. 112(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(2)(b)**

F1244 A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 31. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), **Sch.27 Part X**.

F1245 S. 112(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 49(3)**

F1246 [Finance Act 1989 \(c. 26\)](#), s. 168(6).

Modifications etc. (not altering text)

C615 S. 112 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)**

C616 S. 112 applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C617 S. 112 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**

C618 S. 112 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

C619 Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))

C620 Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**

C621 S. 112 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 40(1)(b)**

C622 Ss. 112-115A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(6)**

113 Form of returns and other documents.

- (1) Any returns under the Taxes Acts shall be in such form as the Board prescribe, and in prescribing income tax forms under this subsection the Board shall have regard to the desirability of securing, so far as may be possible, that no person shall be required to make more than one return annually of the sources of his income and the amounts derived therefrom.

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^{F1247}(1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act [^{F1248}or paragraph 41 of Schedule 18 to the Finance Act 1998], or any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.]

^{F1249}(1C)

^{F1250}[(1D) Where an officer of the Board has decided to impose a penalty under section 100 of this Act and has taken all other decisions needed for arriving at the amount of the penalty, he may entrust to any other officer of the Board responsibility for completing the determination procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the determination on the person liable to the penalty.]

(2) Any return or assessment or other document relating to chargeable gains or tax on capital gains may be combined with one relating to income or income tax.

(3) Every assessment, ^{F1251}[determination of a penalty,] duplicate, warrant, notice of assessment ^{F1251}[, of determination] or of demand, or other document required to be used in assessing, charging, collecting and levying tax ^{F1251}[or determining a penalty] shall be in accordance with the forms prescribed from time to time in that behalf by the Board, and a document in the form prescribed and supplied or approved by them shall be valid and effectual .

Textual Amendments

F1247 Finance Act 1970 (c. 24), s.18, Sch. 4, para. 10.

F1248 Words in s. 113(1B) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 41**; S.I. 1998/3173, art. 2

F1249 S. 113(1C) repealed (with effect in accordance with Sch. 18 para. 17 of the amending Act) by Finance Act 1996 (c. 8), Sch. 18 para. 4(2)(c), **Sch. 41 Pt. 5(8)**

F1250 Finance Act 1989 (c. 26), **s. 168(7)(a)**.

F1251 Finance Act 1989 (c. 26), **s. 168(7)(b)**.

Modifications etc. (not altering text)

C619 Ss. 112-115A applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(6)** (with reg. 1(4)(6))

C620 Ss. 112-115A applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(6)**

C622 Ss. 112-115A applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **24(6)**

C623 S. 113(1A)(3) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**

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- C624** S. 113 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C625** Ss. 113-115A applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **20**
- C626** S. 113(1A)(1B)(3) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C627** S. 113(1B)(3) applied by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), **reg. 8**
S. 113(1B)(3) applied (19.4.1991) by [The Lloyd’s Underwriters \(Tax\) \(1988–89\) Regulations 1991 \(S.I. 1991/851\)](#), **regs. 1, 6**
S. 113(1B) applied (28.3.1992) by [The Lloyd’s Underwriters \(Tax\) \(1989—90\) Regulations 1992 \(S.I. 1992/511\)](#), **reg.6**
- C628** S. 113(1B) applied (with modifications) (23.3.1993) by [The Lloyd’s Underwriters \(Tax\) \(1990–91\) Regulations 1993 \(S.I. 1993/415\)](#), **regs. 1(1), 6**
- C629** S. 113(1B) applied (with effect in accordance with reg. 1(1) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) \(1991-92\) Regulations 1994 \(S.I. 1994/728\)](#), **reg. 6**
- C630** S. 113(1B) applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **13**
- C631** S. 113(3) applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C632** S. 113(3) restricted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 2 para. 3**; S.I. 2005/1126, art. 2(2)(d)

114 Want of form or errors not to invalidate assessments, etc.

- (1) An assessment ^{F1252}[or determination], warrant or other proceeding which purports to be made in pursuance of any provision of the Taxes Acts shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the Taxes Acts, and if the person or property charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.
- (2) An assessment ^{F1252}[or determination] shall not be impeached or affected—
- (a) by reason of a mistake therein as to—
 - (i) the name or surname of a person liable, or
 - (ii) the description of any profits or property, or
 - (iii) the amount of the tax charged, or
 - (b) by reason of any variance between the notice and the assessment ^{F1252}[or determination].

Textual Amendments

^{F1252}[Finance Act 1989 \(c. 26\)](#), s. **160(5)**.

Modifications etc. (not altering text)

- C619** Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C620** Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**

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- C622 Ss. 112-115A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(6)**
- C625 Ss. 113-115A applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **20**
- C633 S. 114 applied by [See Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C634 S. 114 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C635 S. 114 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**
- C636 S. 114 applied (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 56(b)** (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2
- C637 S. 114 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 49 para. 7(b)** (with [Sch. 49](#))
- C638 S. 114 applied (with effect in accordance with s. 93(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 46 para. 13(b)**
- C639 S. 114 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 40(1)(c)**
- C640 S. 114 applied (with modifications) (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 43(b), 65(1)(a)** (with [Sch. 23 paras. 50, 65\(1\)\(b\)](#))
- C641 S. 114 applied (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 36(b)** (with [Sch. 38 para. 43](#)); S.I. 2013/279, art. 2
- C642 S. 114 applied (with effect in accordance with s. 161(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 19 para. 33(b)**
- C643 S. 114 applied (1.1.2017) by [Finance Act 2016 \(c. 24\)](#), s. 162(2), **Sch. 20 para. 16(b)**; S.I. 2016/1249, reg. 2
- C644 S. 114 applied (with effect in accordance with [Sch. 16 para. 62](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 53(b)**
- C645 S. 114 applied (with effect in accordance with [Sch. 18 paras. 2-13](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 25(b)**
- C646 S. 114 applied (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **Sch. 13 para. 5(b)**
- C647 S. 114 applied (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **Sch. 14 para. 14(b)**
- C648 S. 114(2) applied by [The Lloyd’s Underwriters \(Tax\) \(1987—88\) Regulations 1990 \(S.I. 1990/627\)](#), **reg. 8**

115 Delivery and service of documents.

- (1) A notice or form which is to be served under the Taxes Acts on a person may be either delivered to him or left at his usual or last known place or residence.
- (2) Any notice or other document to be given, sent, served or delivered under the Taxes Acts may be served by post, and, if to be given, sent, served or delivered to or on any person [^{F1253}by HMRC] may be so served addressed to that person—
 - (a) at his usual or last known place of residence, or his place of business or employment, or
 - (b) in the case of a company, at any other prescribed place, and in the case of a liquidator of a company, at his address for the purposes of the liquidation or any other prescribed place.
- (3) In subsection (2) above “prescribed” means prescribed by regulations made by the Board, and the power of making regulations for the purposes of that subsection shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

F1254F1255(4)

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F1254(5)

Textual Amendments

- F1253** Words in s. 115(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 50(2)**
- F1254S.** 115(4)(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 50(3)**
- F1255S.** 115(4) repealed (1.4.2009) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, **Sch. 23 Pt. 1**; S.I. 2008/2696, art. 6(c)

Modifications etc. (not altering text)

- C619** Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))
- C620** Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**
- C622** Ss. 112-115A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(6)**
- C625** Ss. 113-115A applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **20**
- C649** See [Oil Taxation Act 1975 \(c. 22\)](#), s. 1, **Sch. 2 para. 1(1)** (Oil Taxation Acts) regarding modification in relation to petroleum revenue tax and supplementary petroleum duty
- C650** S. 115 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), **Sch. 2 para. 18**
- C651** S. 115 applied (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 113(2), **Sch. 36 para. 56(c)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2
- C652** S. 115 applied (with effect in accordance with s. 93(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 46 para. 13(c)**
- C653** S. 115 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 49 para. 7(c)** (with Sch. 49)
- C654** S. 115 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 40(1)(d)**
- C655** S. 115 applied (with modifications) (1.4.2012) by [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 43(c), 65(1)(a)** (with Sch. 23 paras. 50, 65(1)(b))
- C656** S. 115 applied (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), s. 223, **Sch. 38 para. 36(c)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2
- C657** S. 115 applied (with effect in accordance with s. 161(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 19 para. 33(c)**
- C658** S. 115 applied (1.1.2017) by [Finance Act 2016 \(c. 24\)](#), s. 162(2), **Sch. 20 para. 16(c)**; S.I. 2016/1249, reg. 2
- C659** S. 115 applied (with effect in accordance with Sch. 18 paras. 2-13 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 18 para. 25(e)**
- C660** S. 115 applied (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 para. 53(e)**
- C661** S. 115 applied (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **Sch. 14 para. 14(e)**
- C662** S. 115 applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 31(1)**
- C663** S. 115 applied (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **Sch. 13 para. 5(c)**
- C664** S. 115(1)-(3) applied by [Finance Act 1981 \(c. 35\)](#), s. 134, **Sch.17 para.18** (special tax on banking deposits).
- C665** S. 115(1)(2)(5) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), **Sch. Pt. I**

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^{F1256} **115 Electronic lodgement of tax returns, etc.**

Schedule 3A to this Act (which makes provision with respect to the electronic lodgement of tax returns and documents required in connection with tax returns) shall have effect.]

Textual Amendments

F1256S. 115A inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), [Sch. 28 para. 1](#)

Modifications etc. (not altering text)

C619 Ss. 112-115A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), [13\(6\)](#) (with reg. 1(4)(6))

C620 Ss. 112-115A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), [9\(6\)](#)

C622 Ss. 112-115A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), [24\(6\)](#)

C625 Ss. 113-115A applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [20](#)

^{F1257} **116**

Textual Amendments

F1257 (*Receipts, etc. exempt from stamp duty.*) Repealed by [Finance Act 1970 s.36\(8\)](#) and [Sch.8 Part V](#), as from 1 February 1971.

Northern Ireland

117 Action of ejectment in Northern Ireland.

Unless other provision is made in that behalf by any enactment, an action of ejectment in Northern Ireland for non-payment of rent shall not be defeated on the ground that the person liable to pay the rent is entitled under the Income Tax Acts to a deduction which would reduce the amount due by him below a year's rent.

Modifications etc. (not altering text)

C666 See the [Northern Ireland Constitution Act 1973 \(c.36\)](#), [s.40](#) and [Sch.5 para.1](#)—includes, from appointed day, a Measure of the Northern Ireland Assembly.

Interpretation

118 Interpretation.

(1) In this Act, unless the context otherwise requires—
“Act” includes an Act of the Parliament of Northern Ireland and
“enactment” shall be construed accordingly,

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- “the Board” means the Commissioners of Inland Revenue,
- “body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,
- ^{F1258}
- “chargeable gain” has the same meaning as in ^{F1259}[the ^{F1260}1992 Act]],
- “chargeable period” means a year of assessment or a company’s accounting period,
- “collector” means any collector of taxes,
- “company” has the meaning given by ^{F1261}section 1121(1) of CTA 2010 (with section 617 of that Act)]^{F1262} ... ,
- ^{F1263}“CTA 2009” means the Corporation Tax Act 2009,]
- ^{F1264}“CTA 2010” means the Corporation Tax Act 2010,]
- ^{F1265}
- ^{F1266}“HMRC” means Her Majesty’s Revenue and Customs;]
- ^{F1267}
- ^{F1267}
- “inspector” means any inspector of taxes,
- ^{F1268}“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003,]
- ^{F1269}“ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005,]
- ^{F1270}“ITA 2007” means the Income Tax Act 2007,]
- ^{F1271}
- ^{F1272}
- ^{F1273}“partner” is to be construed in accordance with section 12AA(10B) of this Act;]
- ^{F1274}“partnership return” has the meaning given by section 12AA(10A) of this Act,]
- “the principal Act” means the Income and Corporation Taxes Act ^{F1275}[1988],
- ^{F1276}“the relevant trustees”, in relation to a settlement, shall be construed in accordance with section 7(9) of this Act.]
- “return” includes any statement or declaration under the Taxes Acts,
- ^{F1277}
- ^{F1278}“successor”, in relation to a person who is required to make and deliver, or has made and delivered, ^{F1279}a partnership return], and “predecessor” and “successor”, in relation to the successor of such a person, shall be construed in accordance with section 12AA(11) of this Act;]
- “tax”, where neither income tax nor capital gains tax nor corporation tax ^{F1280}[nor development land tax] is specified, means any of those taxes ^{F1281} ... ,
- “the Taxes Acts” means this Act and—
- (a) the Tax Acts ^{F1282}... and
- (b) ^{F1283}the Taxation of Chargeable Gains Act 1992] and all other enactments relating to capital gains tax,
- (c) ^{F1284}
- ^{F1285}“the 1992 Act ” means the Taxation of Chargeable Gains Act 1992]

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[^{F1286}“TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010.]

[^{F1266}“the TCEA 2007” means the Tribunals, Courts and Enforcement Act 2007;]

“trade” includes every trade, manufacture, adventure or concern in the nature of trade .

[^{F1266}“the tribunal” is to be read in accordance with section 47C;]

- (2) For the purposes of this Act, a person shall be deemed not to have failed to do anything required to be done within a limited time if he did it within such further time, if any, as the Board or the [^{F1287}tribunal] or officer concerned may have allowed; and where a person had a reasonable excuse for not doing anything required to be done he shall be deemed ^{F1288}[not to have failed to do it unless the excuse ceased and, after the excuse ceased, he shall be deemed] not to have failed to do it if he did it without unreasonable delay after the excuse had ceased:

^{F1289}

^{F1290}(3)

- (4) For the purposes of this Act, the amount of tax covered by any assessment shall not be deemed to be finally determined until that assessment can no longer be varied, whether by [^{F1291}the tribunal on an appeal notified to it] or by the order of any court.

[^{F1292}(5) For the purposes of this Act a loss of tax or a situation is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that loss or situation.

(6) Where—

- (a) information is provided to Her Majesty's Revenue and Customs,
- (b) the person who provided the information, or the person on whose behalf the information was provided, discovers some time later that the information was inaccurate, and
- (c) that person fails to take reasonable steps to inform Her Majesty's Revenue and Customs,

any loss of tax or situation brought about by the inaccuracy shall be treated for the purposes of this Act as having been brought about carelessly by that person.

- (7) In this Act references to a loss of tax or a situation brought about deliberately by a person include a loss of tax or a situation that arises as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.]

Textual Amendments

F1258 Words in s. 118(1) repealed (with effect in accordance with Sch. 43 Pt. 3(6) Note of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **Sch. 43 Pt. 3(6)**

F1259 [Capital Gains Tax Act 1979 \(c. 14\)](#), s.157(2), **Sch.7 para.8** for 1979—80 et seq.

F1260 Words in s. 118(1) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10**, para. 2(11)(a) (with ss. 60, 101(1), 171, 201(3))

F1261 Words in s. 118(1) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 159(a)** (with Sch. 2)

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- F1262** Words omitted related to development land tax. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\), s.98\(6\), Sch.27 Part X](#)
- F1263** Words in s. 118 inserted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 309](#) (with [Sch. 2 Pts. 1, 2](#))
- F1264** Words in s. 118(1) inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 159\(b\)](#) (with [Sch. 2](#))
- F1265** Words in s. 118(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 51\(2\)\(a\)](#)
- F1266** Words in s. 118(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 51\(3\)](#)
- F1267** Words in s. 118(1) omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(4\)\(a\)](#)
- F1268** S. 118 entry inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 139](#) (with [Sch. 7](#))
- F1269** Words in s. 118(1) inserted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 380](#) (with [Sch. 2](#))
- F1270** Words in s. 118(1) inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 263\(b\)](#) (with [Sch. 2](#))
- F1271** Words in s. 118 repealed by [Finance Act 1989 \(c. 26\), s. 187, Sch. 17 Part VIII](#) (but does not affect the making of assessments for years before 1983-84 or accounting periods ending before 1 April 1983)
- F1272** Words in s. 118 omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(15\)](#)
- F1273** Words in s. 118(1) inserted (with effect in accordance with Sch. 6 para. 4(3) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 3\(3\)](#)
- F1274** Words in s. 118(1) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 33\(2\)](#)
- F1275** [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para. 32.](#)
- F1276** Words in s. 118 inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(6\)](#)
- F1277** Words in s. 118(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 51\(2\)\(b\)](#)
- F1278** Words in s. 118(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(14\)](#)
- F1279** Words in s. 118(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 33\(3\)](#)
- F1280** Development Land Tax Act 1976 s.41, Sch.8 para. 32. Repealed by [Finance Act 1985 \(c. 54\), s.98\(6\), Sch.27 Part X](#) in respect of disposals taking place on or after 19 March 1985.
- F1281** Words in s. 118 omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\), s. 223, Sch. 38 para. 50](#) (with [Sch. 38 para. 43](#)); [S.I. 2013/279, art. 2](#)
- F1282** Repealed by [Income and Corporation Taxes Act 1988 \(c. 1\), s. 844, Sch. 31](#)
- F1283** Words in s. 118(1)(b) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by virtue of [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 10, para. 2\(11\)\(b\)](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- F1284** A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.32. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\), s.98\(6\), Sch.27 Part X.](#)
- F1285** Definition in s. 118(1)(b) inserted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 289, 290, Sch. 10, para. 2\(11\)\(c\)](#) (with [ss. 60, 101\(1\), 171, 201\(3\)](#))
- F1286** Words in s. 118(1) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 314](#) (with [Sch. 9 paras. 1-9, 22](#))
- F1287** Word in s. 118(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 51\(4\)](#)

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F1288 Finance (No. 2) Act 1987 (c. 51), s. 94.

F1289 S. 118(2) proviso repealed by Finance Act 1970 s.36(8), Sch.8 Part VII.

F1290 S. 118(3) repealed (with effect in accordance with s. 199(2)(3), Sch. 19 para. 34(3) of the amending Act) by Finance Act 1994 (c. 9), Sch. 19 para. 34(2), **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, art. 2

F1291 Words in s. 118(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 51(5)**

F1292 S. 118(5)-(7) inserted (1.4.2010) by Finance Act 2008 (c. 9), s. 118(2), **Sch. 39 para. 15**; S.I. 2009/403, art. 2(2) (with art. 10)

Modifications etc. (not altering text)

C667 S. 118(1)(2) applied (with modifications) by the Oil Taxation Act 1975 (c. 22), s. 1, **Sch. 2 para. 1(1)**
S. 118(1)-(3) applied by Finance Act 1981 (c. 35), s. 134, **Sch.17 para.18** (special tax on banking deposits).

C668 S. 118(1) applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537), regs. 1(1), 3(1), **Sch. Pt. I**

C669 S. 118(1) applied (with modifications) (11.6.2004) by The Stamp Duty Land Tax (Appeals) Regulations 2004 (S.I. 2004/1363), regs. 1, **25(2)**

C670 S. 118(1) applied in part by Income and Corporation Taxes Act 1988 (c. 1), s. 754(9)

C671 S. 118(2)(4) applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), **Sch. 2 para. 18**

C672 S. 118(2) applied (E.W.S.) (8.12.2002) by Employment Act 2002 (c. 22), **ss. 11(7)**, 55(2); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2

C673 S. 118(2) applied (N.I.) (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836), arts. 1(2), **12(7)**; S.R. 2002/356, art. 2(2), Sch. 1 Pt. 2

C674 S. 118(2) applied by Social Security Administration (Northern Ireland) Act 1992 (c. 8), s. 107A(7) (as inserted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 10(5)**, 13; S.I. 2004/1943, art. 4(d))

C675 S. 118(2) applied by Social Security Administration Act 1992 (c. 5), s. 113A(7) (as inserted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 9(5)**, 13; S.I. 2004/1943, art. 4(c))

C676 S. 118(2) applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **9(7)**

C677 S. 118(2) applied (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), regs. 1(1), **13(7)** (with reg. 1(4)(6))

C678 S. 118(2) applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009 (S.I. 2009/2034), regs. 1(1), **22(4)**

C679 S. 118(2) applied by The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), **reg. 85H** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)

C680 S. 118(2) applied by The Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964), **reg. 85I** (as inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by S.I. 2010/294, regs. 1(1), **21**)

C681 S. 118(2) applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **24(7)**

C682 S. 118(2) applied (with effect in accordance with reg. 1(3) of the amending S.I.) by The Co-ownership Authorised Contractual Schemes (Tax) Regulations 2017 (S.I. 2017/1209), regs. 1(1), **9(2)**

C683 S. 118(5)-(7) applied (with modifications) (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 42**

C684 S. 118(5)-(7) applied (with modifications) by Oil Taxation Act 1975 (c. 22), **Sch. 2 para. 12B(8)** (as inserted (1.4.2011) by Finance Act 2009 (c. 10), s. 99(2), **Sch. 51 para. 22**; S.I. 2010/867, art. 2(2))

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C685 S. 118(5)-(7) applied (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), **Sch. 10 para. 42(3)**

PART XII

GENERAL

119 Commencement and construction.

- (1) This Act shall come into force for all purposes on 6th April 1970 to the exclusion of the corresponding enactments repealed by the principal Act.
- (2) This Act, and the repeals made by the principal Act, have effect subject to Schedule 4 to this Act.
- (3) This Act, so far as it relates to income tax or corporation tax, shall be construed as one with the principal Act.
- (4) This Act, so far as it relates to chargeable gains, shall be construed as one with ^{F1293}[the ^{F1294}1992 Act]]^{F1295} and ITEPA 2003].

^{F1296}(5)

Textual Amendments

F1293 Capital Gains Tax Act 1979 (c. 14), s.157(2), **Sch.7 para.8** for 1979—80 et seq.

F1294 Words in s. 119(4) substituted (6.3.1992 with effect as mentioned in s. 289(1)(2) of the substituting Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 10, para. 2(2)** (with ss. 60, 101(1), 171, 201(3))

F1295 Words in s. 119(4) inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 140** (with Sch. 7)

F1296 A development land tax provision added by Development Land Tax Act 1976 Sch.8 para.33. Development Land Tax Act 1976 repealed by Finance Act 1985 (c. 54), s.98(6), Sch.27 Part X.

120 Short title.

This Act may be cited as the Taxes Management Act 1970.

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SCHEDULES

^{F1297}SCHEDULE 1

Textual Amendments

F1297Sch. 1 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 52**

^{F1298}SCHEDULE 1AA

ORDERS FOR PRODUCTION OF DOCUMENTS

Textual Amendments

F1298Sch. 1AA inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. 149(2), **Sch. 39**

Modifications etc. (not altering text)

C686 Sch. 1AA applied (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\)](#), **ss. 36(1)**, 61; [S.I. 2002/1727](#), art. 2

C687 Sch. 1AA applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 4

Introduction

1 The provisions of this Schedule supplement section 20BA.

Authorised officer of the Board

2 (1) In section 20BA(1) an “authorised officer of the Board” means an officer of the Board authorised by the Board for the purposes of that section.

(2) The Board may make provision by regulations as to—

- (a) the procedures for approving in any particular case the decision to apply for an order under that section, and
- (b) the descriptions of officer by whom such approval may be given.

Notice of application for order

3 (1) A person is entitled—

- (a) to notice of the intention to apply for an order against him under section 20BA, and

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(b) to appear and be heard at the hearing of the application, unless the appropriate judicial authority is satisfied that this would seriously prejudice the investigation of the offence.

- (2) The Board may make provision by regulations as to the notice to be given, the contents of the notice and the manner of giving it.

Obligations of person given notice of application

- 4 (1) A person who has been given notice of intention to apply for an order under section 20BA(4) shall not—
- (a) conceal, destroy, alter or dispose of any document to which the application relates, or
 - (b) disclose to any other person information or any other matter likely to prejudice the investigation of the offence to which the application relates.

This is subject to the following qualifications.

- (2) Sub-paragraph (1)(a) does not prevent anything being done—
- (a) with the leave of the appropriate judicial authority,
 - (b) with the written permission of an officer of the Board,
 - (c) after the application has been dismissed or abandoned, or
 - (d) after any order made on the application has been complied with.
- (3) Sub-paragraph (1)(b) does not prevent a professional legal adviser from disclosing any information or other matter—
- (a) to, or to a representative of, a client of his in connection with the giving by the adviser of legal advice to the client; or
 - (b) to any person—
 - (i) in contemplation of, or in connection with, legal proceedings; and
 - (ii) for the purpose of those proceedings.

This sub-paragraph does not apply in relation to any information or other matter which is disclosed with a view to furthering a criminal purpose.

- (4) A person who fails to comply with the obligation in sub-paragraph (1)(a) or (b) above may be dealt with as if he had failed to comply with an order under section 20BA.

Exception of items subject to legal privilege

- 5 (1) Section 20BA does not apply to items subject to legal privilege.
- (2) For this purpose “items subject to legal privilege” means—
- (a) communications between a professional legal adviser and his client or any person representing his client made in connection with the giving of legal advice to the client;
 - (b) communications between a professional legal adviser and his client or any person representing his client or between such an adviser or his client or any such representative and any other person made in connection with or in contemplation of legal proceedings and for the purposes of such proceedings; and
 - (c) items enclosed with or referred to in such communications and made—

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- (i) in connection with the giving of legal advice; or
 - (ii) in connection with or in contemplation of legal proceedings and for the purposes of such proceedings,
- when they are in the possession of a person who is entitled to possession of them.
- (3) Items held with the intention of furthering a criminal purpose are not subject to legal privilege.

Resolution of disputes as to legal privilege

- 6 (1) The Board may make provision by regulations for the resolution of disputes as to whether a document, or part of a document, is an item subject to legal privilege.
- (2) The regulations may, in particular, make provision as to—
- (a) the custody of the document whilst its status is being decided;
 - (b) the appointment of an independent, legally qualified person to decide the matter;
 - (c) the procedures to be followed; and
 - (d) who is to meet the costs of the proceedings.

Complying with an order

- 7 (1) The Board may make provision by regulations as to how a person is to comply with an order under section 20BA.
- (2) The regulations may, in particular, make provision as to—
- (a) the officer of the Board to whom the documents are to be produced,
 - (b) the address to which the documents are to be taken or sent, and
 - (c) the circumstances in which sending the documents by post complies with the order.
- (3) Where an order under section 20BA applies to a document in electronic or magnetic form, the order shall be taken to require the person to deliver the information recorded in the document in a form in which it is visible and legible.

Procedure where documents are delivered

- 8 (1) The provisions of section 20CC(3) to (9) apply in relation to a document delivered to an officer of the Board in accordance with an order under section 20BA as they apply to a thing removed by an officer of the Board as mentioned in subsection (1) of section 20CC.
- (2) In section 20CC(9) as applied by sub-paragraph (1) above the reference to the warrant concerned shall be read as a reference to the order concerned.

Sanction for failure to comply with order

- 9 (1) If a person fails to comply with an order made under section 20BA, he may be dealt with as if he had committed a contempt of the court.
- (2) For this purpose “the court” means—

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- (a) in relation to an order made by a Circuit judge [^{F1299}or a District Judge (Magistrates' Courts)], the Crown Court;
- (b) in relation to an order made by a sheriff, a sheriff court;
- (c) in relation to an order made by a county court judge, a county court in Northern Ireland.

Textual Amendments

F1299 Words in Sch. 1AA para. 9(2)(a) inserted (1.4.2005) by [Courts Act 2003 \(c. 39\)](#), s. 110(1), [Sch. 4 para. 2\(b\)](#); [S.I. 2005/910](#), art. 3(u)

Notice of order etc.

- 10 The Board may make provision by regulations as to the circumstances in which notice of an order under section 20BA, or of an application for such an order, is to be treated as having been given.

General provisions about regulations

- 11 Regulations under this Schedule—
- (a) may contain such incidental, supplementary and transitional provision as appears to the Board to be appropriate, and
 - (b) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

[^{F1300}SCHEDULE 1AB

Section 33

RECOVERY OF OVERPAID TAX ETC

Textual Amendments

F1300 Sch. 1AB inserted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 52 para. 2](#) (with [Sch. 52 paras. 10, 11](#))

Claim for relief for overpaid tax etc

- 1 (1) This paragraph applies where—
- (a) a person has paid an amount by way of income tax or capital gains tax but the person believes that the tax was not due, or
 - (b) a person has been assessed as liable to pay an amount by way of income tax or capital gains tax, or there has been a determination or direction to that effect, but the person believes that the tax is not due.
- (2) The person may make a claim to the Commissioners for repayment or discharge of the amount.
- (3) Paragraph 2 makes provision about cases in which the Commissioners are not liable to give effect to a claim under this Schedule.

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- (4) Paragraphs 3 to 7 (and sections 42 to 43C and Schedule 1A) make further provision about making and giving effect to claims under this Schedule.
- (5) Paragraph 8 makes provision about the application of this Schedule to amounts paid under contract settlements.
- (6) The Commissioners are not liable to give relief in respect of a case described in subparagraph (1)(a) or (b) except as provided—
 - (a) by this Schedule and Schedule 1A (following a claim under this paragraph), or
 - (b) by or under another provision of the Income Tax Acts or an enactment relating to the taxation of capital gains.
- (7) For the purposes of this Schedule an amount paid by one person on behalf of another is treated as paid by the other person.

Cases in which Commissioners not liable to give effect to claim

- 2 (1) The Commissioners are not liable to give effect to a claim under this Schedule if or to the extent that the claim falls within a case described in this paragraph (see also [F¹³⁰¹ paragraphs 3A and 4(5)]).
- (2) Case A is where the amount paid, or liable to be paid, is excessive by reason of—
 - (a) a mistake in a claim, election or notice,
 - (b) a mistake consisting of making or giving, or failing to make or give, a claim, election or notice,
 - (c) a mistake in allocating expenditure to a pool for the purposes of the Capital Allowances Act or a mistake consisting of making, or failing to make, such an allocation, or
 - (d) a mistake in bringing a disposal value into account for the purposes of that Act or a mistake consisting of bringing, or failing to bring, such a value into account.
- (3) Case B is where the claimant is or will be able to seek relief by taking other steps under the Income Tax Acts or an enactment relating to the taxation of capital gains.
- (4) Case C is where the claimant—
 - (a) could have sought relief by taking such steps within a period that has now expired, and
 - (b) knew, or ought reasonably to have known, before the end of that period that such relief was available.
- (5) Case D is where the claim is made on grounds that—
 - (a) have been put to a court or tribunal in the course of an appeal by the claimant relating to the amount paid or liable to be paid, or
 - (b) have been put to Her Majesty's Revenue and Customs in the course of an appeal by the claimant relating to that amount that is treated as having been determined by a tribunal (by virtue of section 54 (settling of appeals by agreement)).
- (6) Case E is where the claimant knew, or ought reasonably to have known, of the grounds for the claim before the latest of the following—

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- (a) the date on which an appeal by the claimant relating to the amount paid, or liable to be paid, in the course of which the ground could have been put forward (a “relevant appeal”) was determined by a court or tribunal (or is treated as having been so determined),
 - (b) the date on which the claimant withdrew a relevant appeal to a court or tribunal, and
 - (c) the end of the period in which the claimant was entitled to make a relevant appeal to a court or tribunal.
- (7) Case F is where the amount in question was paid or is liable to be paid—
- (a) in consequence of proceedings enforcing the payment of that amount brought against the claimant by Her Majesty's Revenue and Customs, or
 - (b) in accordance with an agreement between the claimant and Her Majesty's Revenue and Customs settling such proceedings.
- (8) Case G is where—
- (a) the amount paid, or liable to be paid, is excessive by reason of a mistake in calculating the claimant's liability to income tax or capital gains tax (other than a mistake in a PAYE assessment or PAYE calculation), and
 - (b) liability was calculated in accordance with the practice generally prevailing at the time.
- (9) Case H is where—
- (a) the amount paid, or liable to be paid, is excessive by reason of a mistake in a PAYE assessment or PAYE calculation, and
 - (b) the assessment or calculation was made in accordance with the practice generally prevailing at the end of the period of 12 months following the tax year for which the assessment or calculation was made.
- [Cases G and H do not apply where the amount paid, or liable to be paid, is tax which ^{F1302}(9A) has been charged contrary to EU law.
- (9B) For the purposes of sub-paragraph (9A), an amount of tax is charged contrary to EU law if, in the circumstances in question, the charge to tax is contrary to—
- (a) the provisions relating to the free movement of goods, persons, services and capital in Titles II and IV of Part 3 of the Treaty on the Functioning of the European Union, or
 - (b) the provisions of any subsequent treaty replacing the provisions mentioned in paragraph (a).]

(10) For the purposes of Cases G and H—

 - (a) “PAYE assessment” means an assessment on the claimant made in accordance with section 709 of ITEPA 2003 (assessment in connection with PAYE deductions), and
 - (b) “PAYE calculation” means a calculation of the amount of a deduction or repayment made or to be made under PAYE regulations in respect of tax estimated to be payable by the claimant.

Textual Amendments

F1301 Words in Sch. 1A para. 2(1) substituted (with effect in accordance with art. 5 of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2011 \(S.I. 2011/1037\)](#), arts. 1, **2(2)**

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F1302 Sch. 1AB para. 2(9A)(9B) inserted (with effect in accordance with s. 231(5) of the amending Act) by Finance Act 2013 (c. 29), s. 231(1)

Making a claim

- 3 (1) A claim under this Schedule may not be made more than 4 years after the end of the relevant tax year.
- (2) In relation to a claim made in reliance on paragraph 1(1)(a), the relevant tax year is—
- (a) where the amount paid, or liable to be paid, is excessive by reason of a mistake in a return or returns under section 8, 8A or 12AA of this Act, the tax year to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise, the tax year in respect of which the payment was made.
- (3) In relation to a claim made in reliance on paragraph 1(1)(b), the relevant tax year is^{F1303}—
- (a) where the amount liable to be paid is excessive by reason of a mistake in a return or returns under section 8, 8A or 12AA, the tax year to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise,] the tax year to which the assessment, determination or direction relates.
- (4) A claim under this Schedule may not be made by being included in a return under section 8, 8A or 12AA of this Act.

[Sub-paragraph (1) is subject to paragraph 3A.]

^{F1304}(5)

Textual Amendments

F1303 Words in Sch. 1AB para. 3(3) inserted (with effect in accordance with s. 232(4) of the amending Act) by Finance Act 2013 (c. 29), s. 232(1)

F1304 Sch. 1AB para. 3(5) inserted (with effect in accordance with art. 5 of the amending S.I.) by The Enactment of Extra-Statutory Concessions Order 2011 (S.I. 2011/1037), arts. 1, 2(3)

^{F1305}*Determinations under section 28C: special rules*

Textual Amendments

F1305 Sch. 1AB para. 3A and cross-heading inserted (with effect in accordance with arts. 4, 5 of the amending S.I.) by The Enactment of Extra-Statutory Concessions Order 2011 (S.I. 2011/1037), arts. 1, 2(4)

- 3A. (1) This paragraph applies where—
- (a) a determination has been made under section 28C of an amount that a person is liable to pay by way of income tax or capital gains tax, but the person believes the tax is not due or, if it has been paid, was not due,
 - (b) relief would be available under this Schedule but for the fact that—
 - (i) the claim falls within Case C (see paragraph 2(4)),
 - (ii) the claim falls within Case F(a) (see paragraph 2(7)(a)), or

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- (iii) more than 4 years have elapsed since the end of the relevant tax year (see paragraph 3(1)), and
 - (c) if the claim falls within Case F(a), the person was neither present nor legally represented during the enforcement proceedings in question.
- (2) A claim under this Schedule for repayment or discharge of the amount may be made, and effect given to it, despite paragraph 2(4), paragraph 2(7)(a) or paragraph 3(1), as the case may be.
 - (3) But the Commissioners are not liable to give effect to a claim made in reliance on this paragraph unless conditions A, B and C are met.
 - (4) Condition A is that in the opinion of the Commissioners it would be unconscionable for the Commissioners to seek to recover the amount (or to withhold repayment of it, if it has already been paid).
 - (5) Condition B is that the person's affairs (as respects matters concerning the Commissioners) are otherwise up to date or arrangements have been put in place, to the satisfaction of the Commissioners, to bring them up to date so far as possible.
 - (6) Condition C is that either—
 - (a) the person has not relied on this paragraph on a previous occasion (whether in respect of the same or a different determination or tax), or
 - (b) the person has done so, but in the exceptional circumstances of the case should be allowed to do so again on the present occasion.
 - (7) For the purposes of sub-paragraph (6)—
 - (a) a person has relied on this paragraph on a previous occasion if the person has made a claim (or a composite set of claims involving one or more determinations, taxes and tax years) in reliance on this paragraph on a previous occasion, and
 - (b) it does not matter whether that claim (or set of claims) succeeded.
 - (8) A claim made in reliance on this paragraph must include (in addition to anything required by Schedule 1A) such information and documentation as is reasonably required for the purpose of determining whether conditions A, B and C are met.]

The claimant: one person accountable for amounts payable by another etc

- 4 (1) Sub-paragraph (2) applies where, under a relevant enactment, a person (“P”) is accountable to the Commissioners for—
 - (a) an amount representing income tax or capital gains tax that is or is estimated to be payable by another person (“T”), or
 - (b) any other amount that, under a relevant enactment, has been or is to be set off against a liability of T.
- (2) A claim under this Schedule in respect of the amount may be made only by T.
- (3) Sub-paragraph (4) applies where—
 - (a) a person (“P”) has paid an amount described in sub-paragraph (1)(a) or (b) in the belief that P was accountable to the Commissioners for the amount under a relevant enactment, but
 - (b) P was not so accountable.

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- (4) A claim under this Schedule in respect of the amount may be made only by P.
- (5) The Commissioners are not liable to give effect to a claim under sub-paragraph (4) if or to the extent that the amount has been repaid to T or set against amounts payable to the Commissioners by T.
- (6) “Relevant enactment” means—
 - (a) PAYE regulations,
 - (b) Chapter 3 of Part 3 of the Finance Act 2004 or regulations under that Chapter (construction industry scheme), or
 - (c) any other provision of or made under the Taxes Acts.

The claimant: partnerships

- 5 (1) This paragraph applies where—
 - (a) a trade, profession or business is carried on by two or more persons in partnership,
 - (b) an amount is paid, or liable to be paid, by one or more of those persons in accordance with a self-assessment, and
 - (c) the amount is excessive by reason of a mistake in a partnership return.
- (2) A claim under this Schedule in respect of the amount—
 - (a) may be made by the relevant partner nominated to make the claim by all of the relevant partners, and
 - (b) may not be made by any other person.
- (3) In relation to such a claim, references in this Schedule to the claimant are to any of the relevant partners.
- (4) “Relevant partner” means—
 - (a) a person who was a partner in the partnership at any time during the period in respect of which the partnership return was made, or
 - (b) the personal representative of such a person.

Assessment of claimant in connection with claim

- 6 (1) This paragraph applies where—
 - (a) a claim is made under this Schedule,
 - (b) the grounds for giving effect to the claim also provide grounds for a discovery assessment or determination on the claimant in respect of any chargeable period, and
 - (c) such an assessment or determination could be made but for a relevant restriction.
- (2) “Discovery assessment or determination” means—
 - (a) an assessment under section 29(1), or
 - (b) a discovery assessment or discovery determination under Schedule 18 to the Finance Act 1998 (company tax return etc).
- (3) The following are relevant restrictions—
 - (a) the conditions in section 29(3) to (5),

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- (b) the restrictions in paragraphs 42 to 45 of Schedule 18 to the Finance Act 1998, and
- (c) the expiry of a time limit for making a discovery assessment or determination.

- (4) Where this paragraph applies—
 - (a) the relevant restrictions are to be disregarded, and
 - (b) the discovery assessment or determination is not out of time if it is made before the final determination of the claim.

Amendment of partnership return etc in connection with claim

- 7 (1) This paragraph applies where—
 - (a) a claim is made under this Schedule,
 - (b) the claimant is one of two or more persons carrying on a trade, profession or business in partnership,
 - (c) the grounds for giving effect to the claim also provide grounds for amending, under section 30B(1) (discovery of loss of tax from partnership), a return made by the partnership or any of the partners in respect of any period, and
 - (d) such an amendment could be made but for a relevant restriction.
- (2) The following are relevant restrictions—
 - (a) the conditions in section 30B(4) to (6), and
 - (b) the expiry of a time limit for making an assessment under that section.
- (3) Where this paragraph applies—
 - (a) the relevant conditions are to be disregarded, and
 - (b) the amendment is not out of time if it is made before the final determination of the claim.

Contract settlements

- 8 (1) In paragraph 1(1)(a) the reference to an amount paid by way of income tax or capital gains tax includes an amount paid under a contract settlement in connection with income tax or capital gains tax believed to be due from any person.
- (2) Sub-paragraphs (3) to (6) apply if the person who paid the amount under the contract settlement (“the payer”) and the person from whom the tax was due (“the taxpayer”) are not the same person.
- (3) In relation to a claim under this Schedule in respect of that amount—
 - (a) the references to the claimant in paragraph 2(5) to (7) (Cases D, E and F) have effect as if they included the taxpayer,
 - (b) the references to the claimant in paragraph 2(8) and (10) (Cases G and H) have effect as if they were references to the taxpayer,
 - (c) the references to the claimant in paragraphs 6(1)(b) and 7(1)(b) have effect as if they were references to the taxpayer, and
 - (d) references to tax in Schedule 1A (as it applies to a claim under this Schedule) include such an amount.

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- (4) Sub-paragraph (5) applies where the grounds for giving effect to a claim by the payer in respect of the amount also provide grounds for a discovery assessment or determination on the taxpayer in respect of any chargeable period.
- (5) The Commissioners may set any amount repayable to the payer by virtue of the claim against any amount payable by the taxpayer by virtue of the assessment or determination.
- (6) The obligations of the Commissioners and the taxpayer are discharged to the extent of any set-off under sub-paragraph (5).
- (7) In this paragraph—
 - “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners under or by virtue of an enactment;
 - “discovery assessment or determination” has the same meaning as in paragraph 6.

Interpretation

- 9 (1) In this Schedule “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.
- (2) For the purposes of this Schedule a claim is not finally determined until it, or the amount to which it relates, can no longer be varied (whether on appeal or otherwise).]

[^{F1306}SCHEDULE 1A

CLAIMS ETC. NOT INCLUDED IN RETURNS

Textual Amendments

F1306 Sch. 1A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 35](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

C688 Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), s. 749A(4)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 4](#))

C689 Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 24 para. 9(7)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 20\(9\)](#))

C690 Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 26 para. 3(6A)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 35\(7\)](#))

C691 Sch. 1A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 paras. 58\(3\)](#), [59\(1\)](#) (with [Sch. 18 paras. 59\(2\)](#), [60](#)); [S.I. 1998/3173](#), [art. 2](#)

C692 Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [201\(5\)\(a\)](#) (with [Sch. 3](#))

C693 Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [227\(5\)\(a\)](#) (with [Sch. 3](#))

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- C694** Sch. 1A applied (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), **ss. 458(6), 1184(1)** (with Sch. 2)
- C695** Sch. 1A excluded (with effect in accordance with Sch. 7 para. 8 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 7 para. 8(5)**
- C696** Sch. 1A excluded by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **s. 371UB(5)(b)** (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 20 para. 1**)
- C697** Sch. 1A applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, 3
- C698** Sch. 1A applied (with modifications) (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 210(6)(a)(b)(c)**
- C699** Sch. 1A applied by [Corporation Tax Act 2010 \(c. 4\)](#), **s. 464B(6)** (as inserted (20.3.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 30 para. 5(1)(2)**)
- C700** Sch. 1A applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 25(5)**

Preliminary

1 In this Schedule—

“claim” [^{F1307}means a claim or election] as respects which this Schedule applies;

“partnership claim” means a claim made in accordance with section 42(6)(b) of [^{F1308}, or paragraph 5 of Schedule 1AB to,] this Act [^{F1309}or paragraph 51D of Schedule 18 to the Finance Act 1998 (claims for overpaid corporation tax)];

[^{F1310}“profits”—

- (a) in relation to income tax, means income,
- (b) in relation to capital gains tax, means chargeable gains, and
- (c) in relation to corporation tax, means profits as computed for the purposes of that tax;]

“relevant partner”, in relation to a partnership claim, means any person who was a partner at any time during the period in respect of which the claim is made;

“successor”, in relation to a person who—

- (a) has made a partnership claim, but
- (b) is no longer a partner or is otherwise no longer available,

means such other partner who may at any time be nominated for the purposes of this paragraph by the majority of the partners at that time, and “predecessor” and “successor”, in relation to a person so nominated, shall be construed accordingly.

Textual Amendments

F1307 Words in Sch. 1A para. 1 substituted (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 130(5)**

F1308 Words in Sch. 1A para. 1 inserted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 6(1)** (with Sch. 52 para. 11)

F1309 Words in Sch. 1A para. 1 inserted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 17**

F1310 Words in Sch. 1A para. 1 substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 42(2)**; S.I. 1998/3173, art. 2

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Making of claims

- 2 (1) Subject to any provision in the Taxes Acts for a claim to be made to the Board, every claim shall be made to an officer of the Board.
- (2) No claim requiring the repayment of tax shall be made unless the claimant has documentary proof that the tax has been paid by deduction or otherwise.
- (3) A claim shall be made in such form as the Board may determine.
- (4) The form of claim shall provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the information and belief of the person making the claim.
- (5) The form of claim may require—
- (a) a statement of the amount of tax which will be required to be discharged or repaid in order to give effect to the claim;
 - [^{F1311}(b) such information as is reasonably required for the purpose of determining whether and, if so, the extent to which the claim is correct; [^{F1312}and]
 - (bb) the delivery with the claim of such accounts, statements and documents, relating to information contained in the claim, as are reasonably required for the purpose mentioned in paragraph (b) above;]^{F1313} ...
 - ^{F1313}(c)
- (6) In the case of a claim made by or on behalf of a person who is not resident, or who claims to be not resident ^{F1314}... or not domiciled, in the United Kingdom, an officer of the Board or the Board may require a statement or declaration in support of the claim to be made by affidavit.

Textual Amendments

- F1311** Sch. 1A para. 2(5)(b)(bb) substituted for Sch. 1A para. 2(5)(b) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 1**
- F1312** Word in Sch. 1A para. 2(5)(b) inserted (13.8.2009) by [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, **Sch. para. 9(a)**
- F1313** Sch. 1A para. 2(5)(c) and preceding word omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, **Sch. para. 9(b)**
- F1314** Words in Sch. 1A para. 2(6) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), **Sch. 46 para. 117**

Modifications etc. (not altering text)

- C701** [Sch. 1A para. 2](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), **Sch. 10 para. 25(4)**
- C702** Sch. 1A para. 2(5) extended by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 488(12) (as substituted by [Finance Act 1998 \(c. 36\)](#), s. 117(4)(5), **Sch. 19 para. 48(3)**; S.I. 1998/3173, art. 2)

[^{F1315}Keeping and preserving of records

Textual Amendments

- F1315** Sch. 1A para. 2A and cross-heading inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 2**

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- 2A (1) Any person who may wish to make a claim in relation to a year of assessment or other period shall—
- (a) keep all such records as may be requisite for the purpose of enabling him to make a correct and complete claim; and
 - (b) shall preserve those records until the end of the relevant day.
- (2) In relation to a claim, the relevant day for the purposes of sub-paragraph (1) above is whichever of the following is the latest, namely—
- (a) where enquiries into the claim or any amendment of the claim are made by an officer of the Board, the day on which, by virtue of paragraph [F13167(1)] below, those enquiries are F1317... completed; and
 - (b) where no enquiries into the claim or any amendment of the claim are so made, the day on which such an officer no longer has power to make such enquiries.
- [The Commissioners for Her Majesty's Revenue and Customs may by regulations—
- F1318(2A) (a) provide that the records required to be kept and preserved under sub-paragraph (1) include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.]
- [F1319(3) The duty under sub-paragraph (1) to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to sub-paragraph (3A) and any conditions or further exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.
- (3A) Sub-paragraph (3)(b) does not apply in the case of records of the kinds specified in section 12B(4A) or paragraph 22(3) of Schedule 18 to the Finance Act 1998.]
- (4) [F1320Subject to sub-paragraph (5) below,] any person who fails to comply with sub-paragraph (1) above in relation to any claim which is made for a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.
- [Sub-paragraph (4) above does not apply where—
- F1321(5) (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of section 12B(4A) of this Act [F1322or paragraph 22(3) of Schedule 18 to the Finance Act 1998]; and
- (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.]
- [Regulations under this paragraph may—
- F1323(6) (a) make different provision for different cases, and
- (b) make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).
- (7) In this paragraph “supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.]]

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Textual Amendments

- F1316** Word in Sch. 1A para. 2A(2)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 34\(2\)\(a\)](#)
- F1317** Words in Sch. 1A para. 2A(2)(a) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 34\(2\)\(b\)](#), [Sch. 33 Pt. 2\(13\)](#)
- F1318** Sch. 1A para. 2A(2A) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 3\(2\)](#); S.I. 2009/402, art. 2
- F1319** Sch. 1A para. 2A(3)(3A) substituted for Sch. 1A para. 2A(3) (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 3\(3\)](#); S.I. 2009/402, art. 2
- F1320** Words in Sch. 1A para. 2A(4) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 124(7) (with s. 124(9))
- F1321** Sch. 1A para. 2A(5) inserted (with effect in accordance with s. 124(1) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 124(8) (with s. 124(9))
- F1322** Words in Sch. 1A para. 2A(5)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(4\)](#); S.I. 1998/3173, art. 2
- F1323** Sch. 1A para. 2A(6)(7) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 3\(4\)](#); S.I. 2009/402, art. 2

Modifications etc. (not altering text)

- C703** [Sch. 1A para. 2A](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 25\(4\)](#)

Amendments of claims

- 3 (1) Subject to sub-paragraph (2) below—
- at any time before the end of the period of nine months beginning with the day on which a claim is made, an officer of the Board may by notice to the claimant so amend the claim as to correct any obvious errors or mistakes in the ^{F1324}claim] (whether errors of principle, arithmetical mistakes or otherwise); and
 - at any time before the end of the period of twelve months beginning with the day on which the claim is made, the claimant may amend his claim by notice to an officer of the Board.
- (2) No amendment of a claim may be made under sub-paragraph (1) above at any time during the period—
- beginning with the day on which an officer of the Board gives notice of his intention to enquire into the claim, and
 - ending with the day on which the officer's enquiries into the claim are completed.

Textual Amendments

- F1324** Word in Sch. 1A para. 3(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 20 para. 3](#)

Modifications etc. (not altering text)

- C704** Sch. 1A para. 3(1)(b) excluded (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 10 para. 9\(8\)](#)
- C705** Sch. 1A para. 3(1)(b) excluded (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 24 para. 6\(6\)](#)

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C706 Sch. 1A para. 3(1)(b) excluded by [Income Tax Act 2007 \(c. 3\), s. 55D\(11\)](#) (as inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(2\)](#))

Giving effect to claims and amendments

- 4 (1) [^{F1325}Subject to sub-paragraphs [^{F1326}(1A), (3) [^{F1327}to (5)]] below ^{F1328}... ,] an officer of the Board or the Board shall, as soon as practicable after a claim other than a partnership claim is made, or such a claim is amended under paragraph 3 above, give effect to the claim or amendment by discharge or repayment of tax.

[In relation to a claim which would otherwise fall to be taken into account in the ^{F1329}(1A) making of deductions or repayments of tax under [^{F1330}PAYE regulations], sub-paragraph (1) above shall apply as if for the word “shall” there were substituted the word “may”.]

- (2) [^{F1331}Subject to [^{F1332}sub-paragraphs (3) [^{F1333}to (5)]] below,] an officer of the Board or the Board shall, as soon as practicable after a partnership claim is made, or such a claim is amended under paragraph 3 above, give effect to the claim or amendment, as respects each of the relevant partners, by discharge or repayment of tax.

[Where any such claim or amendment as is mentioned in sub-paragraph (1) or (2) ^{F1334}(3) above is enquired into by an officer of the Board—

- (a) that sub-paragraph shall not apply until the day on which, by virtue of paragraph [^{F1335}7(1)] below, [^{F1336}the enquiry is] completed; but
- (b) the officer may at any time before that day give effect to the claim or amendment, on a provisional basis, to such extent as he thinks fit.]

[Nothing in this paragraph applies in relation to a claim or an amendment of a claim ^{F1337}(4) if the claim is not one for discharge or repayment of tax.]

[This paragraph has effect subject to any provision in the Taxes Acts that—

- ^{F1338}(5) (a) requires or allows effect to be given to a claim by other means, or
 (b) provides that an amount is not to be discharged or repaid.]

Textual Amendments

F1325 Words in Sch. 1A para. 4(1) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 20 para. 4\(1\)](#)

F1326 Words in Sch. 1A para. 4(1) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 19 para. 8\(1\)](#)

F1327 Words in Sch. 1A para. 4(1) substituted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 52 para. 7\(2\)\(a\)](#) (with [Sch. 52 para. 11](#))

F1328 Words in Sch. 1A para. 4(1) omitted (with effect in accordance with s. 100(2) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 52 para. 7\(2\)\(b\)](#) (with [Sch. 52 para. 11](#))

F1329 Sch. 1A para. 4(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 20 para. 4\(2\)](#)

F1330 Words in Sch. 1A para. 4(1A) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 141](#) (with [Sch. 7](#))

F1331 Words in Sch. 1A para. 4(2) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), Sch. 20 para. 4\(3\)](#)

F1332 Words in Sch. 1A para. 4(2) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 19 para. 8\(2\)](#)

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- F1333** Words in Sch. 1A para. 4(2) substituted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 7(3)** (with [Sch. 52 para. 11](#))
- F1334** Sch. 1A para. 4(3) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 4(4)**
- F1335** Word in Sch. 1A para. 4(3)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 34(3)(a)**
- F1336** Words in Sch. 1A para. 4(3)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 34(3)(b)**
- F1337** Sch. 1A para. 4(4) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 19 para. 8(3)**
- F1338** Sch. 1A para. 4(5) inserted (with effect in accordance with s. 100(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 52 para. 7(4)** (with [Sch. 52 para. 11](#))

Power to enquire into claims

- 5 (1) An officer of the Board may enquire into—
- (a) a claim made by any person, or
 - (b) any amendment made by any person of a claim made by him,
- if, before the end of the period mentioned in sub-paragraph (2) below, he gives notice in writing of his intention to do so to that person or, in the case of a partnership claim, any successor of that person.
- ^{F1339}(2) The period referred to in sub-paragraph (1) above is whichever of the following ends the latest, namely—
- (a) the period ending with the quarter day next following the first anniversary of the day on which the claim or amendment was made;
 - (b) where the claim or amendment relates to a year of assessment, the period ending with the first anniversary of the 31st January next following that year; and
 - (c) where the claim or amendment relates to a period other than a year of assessment, the period ending with the first anniversary of the end of that period;
- and the quarter days for the purposes of this sub-paragraph are 31st January, 30th April, 31st July and 31st October.
- (3) A claim or amendment which has been enquired into under sub-paragraph (1) above shall not be the subject of—
- (a) a further notice under that sub-paragraph; or
 - (b) if it is subsequently included in a return, a notice under ^{F1340}section 9A(1) or 12AC(1) of this Act or paragraph 24 of Schedule 18 to the Finance Act 1998].]

Textual Amendments

- F1339** Sch. 1A para. 5(2)(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 20 para. 5**
- F1340** Words in Sch. 1A para. 5(3)(b) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 42(5)**; S.I. 1998/3173, art. 2

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Modifications etc. (not altering text)

C707 Sch. 1A para. 5(2)(a) modified (12.2.2019) by Finance Act 2019 (c. 1), **Sch. 15 para. 60(2)**

Power to call for documents for purposes of enquiries

F13416

Textual Amendments

F1341 Sch. 1A para. 6 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 77** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 5)

[^{F1342}Appeal against notice to produce documents, etc

Textual Amendments

F1342 Sch. 1A para. 6A and cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 42(7)**; S.I. 1998/3173, art. 2

F13436A]

Textual Amendments

F1343 Sch. 1A para. 6A omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 77** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 5)

[^{F1344}Completion of enquiry into claim

Textual Amendments

F1344 Sch. 1A para. 7 and cross-heading substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 10(3) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 29 para. 10(2)**

- 7 (1) An enquiry under paragraph 5 above is completed when an officer of the Board by notice (a “closure notice”) informs the claimant that he has completed his enquiries and states his conclusions.
- (2) In the case of a claim for discharge or repayment of tax, the closure notice must either—
- (a) state that in the officer’s opinion no amendment of the claim is required, or
 - (b) if in the officer’s opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.

In the case of an enquiry falling within paragraph 5(1)(b) above, paragraph (b) above only applies so far as the deficiency or excess is attributable to the claimant’s amendment.

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- (3) In the case of a claim that is not a claim for discharge or repayment of tax, the closure notice must either—
 - (a) allow the claim, or
 - (b) disallow the claim, wholly or to such extent as appears to the officer appropriate.
- (4) A closure notice takes effect when it is issued.
- (5) The claimant may apply to the [^{F1345}tribunal] for a direction requiring an officer of the Board to issue a closure notice within a specified period.
- [^{F1346}(6) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).]
- (7) The [^{F1347}tribunal] shall give the direction applied for unless ^{F1348}... satisfied that there are reasonable grounds for not issuing a closure notice within a specified period.
- (8) In relation to a partnership claim, references in this paragraph to the claimant are to the person who made the claim or his successor.]

Textual Amendments

F1345Word in Sch. 1A para. 7(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 56(2)**

F1346Sch. 1A para. 7(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 56(3)**

F1347Word in Sch. 1A para. 7(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 56(4)(a)**

F1348Words in Sch. 1A para. 7(7) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 56(4)(b)**

Giving effect to such amendments

- 8 (1) An officer of the Board or the Board shall, within 30 days [^{F1349}after the date of issue of a closure notice amending a claim other than a partnership claim under paragraph 7(2)] above, give effect to the amendment by making such adjustment as may be necessary, whether—
 - (a) by way of assessment on the claimant, or
 - (b) by discharge of tax or, on proof to the satisfaction of the officer or the Board that any tax has been paid by the claimant by deduction or otherwise, by repayment of tax.
- (2) An officer of the Board or the Board shall, within 30 days [^{F1350}after the date of issue of a closure notice amending a partnership claim under paragraph 7(2)], give effect to the amendment, as respects each of the relevant partners, by making such adjustment as may be necessary, whether—
 - (a) by way of assessment on the partner, or
 - (b) by discharge of tax or, on proof to the satisfaction of the officer or the Board that any tax has been paid by the partner by deduction or otherwise, by repayment of tax.

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- (3) An assessment made under sub-paragraph (1) or (2) above shall not be out of time if it is made within the time mentioned in that sub-paragraph.

Textual Amendments

F1349 Words in Sch. 1A para. 8(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by **Finance Act 2001 (c. 9), Sch. 29 para. 34(4)**

F1350 Words in Sch. 1A para. 8(2) substituted (with effect in accordance with s. 88(3) of the amending Act) by **Finance Act 2001 (c. 9), Sch. 29 para. 34(5)**

Appeals against such amendments

- 9 ^{F1351}(1) An appeal may be brought against—
- (a) any conclusion stated or amendment made by a closure notice under paragraph 7(2) above, or
 - (b) any decision contained in a closure notice under paragraph 7(3) above.
- (1A) Notice of the appeal must be given—
- (a) in writing,
 - (b) within 30 days after the date on which the closure notice was issued,
 - (c) to the officer of the Board by whom the closure notice was given.]
- (2) Where, in the case of such an appeal, the issues arising include—
- (a) any question arising under section 278 of the principal Act ^{F1352}or section 56 or 460 of ITA 2007 (residence etc of claimants)];
 - (b) any question of residence, ordinary residence or domicile; or
 - (c) the question whether a fund is one to which section 615(3) ^{F1353}of the principal Act] applies (pension funds for service abroad),
- the time for bringing the appeal shall be three months from the ^{F1354}date mentioned in sub-paragraph ^{F1355}(1A)(b)] above].
- (3) ^{F1356}In the case of] an appeal ^{F1357}against an ^{F1358}amendment made by a closure notice under paragraph 7(2) above]], ^{F1359}if an appeal is notified to the tribunal under section 49D, 49G or 49H, the tribunal] may vary the amendment appealed against whether or not the variation is to the advantage of the appellant.
- (4) Where ^{F1360}any such amendment] is varied, whether by ^{F1361}HMRC or by the tribunal] or by the order of any court, paragraph 8 above shall (with the necessary modifications) apply in relation to the variation as it applied in relation to the amendment.
- ^{F1362}[If, on ^{F1363}an appeal notified to the tribunal, the tribunal decides] that a claim ^{F1364}which was the subject of a decision contained in a closure notice under paragraph 7(3)] above should have been allowed or disallowed to an extent different from that specified in the notice, the claim shall be allowed or disallowed accordingly to the extent that appears ^{F1365}... appropriate, but otherwise the decision in the notice shall stand good.]

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Textual Amendments

- F1351** Sch. 1A para. 9(1)(1A) substituted for Sch. 1A para. 9(1) (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(2\)](#)
- F1352** Words in Sch. 1A para. 9(2)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 264\(a\)](#) (with [Sch. 2](#))
- F1353** Words in Sch. 1A para. 9(2)(c) substituted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 264\(b\)](#) (with [Sch. 2](#))
- F1354** Words in Sch. 1A para. 9(2) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(2\)](#)
- F1355** Word in Sch. 1A para. 9(2) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(3\)](#)
- F1356** Words in Sch. 1A para. 9(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 57\(2\)\(a\)](#)
- F1357** Words in Sch. 1A para. 9(3) substituted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(3\)](#)
- F1358** Words in Sch. 1A para. 9(3) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(4\)](#)
- F1359** Words in Sch. 1A para. 9(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 57\(2\)\(b\)](#)
- F1360** Words in Sch. 1A para. 9(4) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(5\)](#)
- F1361** Words in Sch. 1A para. 9(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 57\(3\)](#)
- F1362** Sch. 1A para. 9(5) inserted (with effect in accordance with Sch. 19 para. 1 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 19 para. 10\(4\)](#)
- F1363** Words in Sch. 1A para. 9(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 57\(4\)\(a\)](#)
- F1364** Words in Sch. 1A para. 9(5) substituted (with effect and application in accordance with s. 88(3), Sch. 29 para. 12(8) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 12\(6\)](#)
- F1365** Words in Sch. 1A para. 9(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 57\(4\)\(b\)](#)

Modifications etc. (not altering text)

- C708** Sch. 1A para. 9 excluded (with application in accordance with Sch. 31 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 208\(10\)\(11\)\(b\)](#)

F1366 10

Textual Amendments

- F1366** Sch. 1A para. 10 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 58](#)

F1367 11]

Textual Amendments

- F1367** Sch. 1A para. 11 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 58](#)

Status: Point in time view as at 24/02/2022.

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[^{F1368}SCHEDULE 1B

CLAIMS FOR RELIEF INVOLVING TWO OR MORE YEARS

Textual Amendments

F1368Sch. 1B inserted (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), s. 128(2), [Sch. 17](#)

Preliminary

- 1 (1) In this Schedule—
- (a) any reference to a claim includes a reference to an election or notice; and
 - (b) any reference to the amount in which a person is chargeable to tax is a reference to the amount in which he is so chargeable after taking into account any relief or allowance for which a claim is made.
- [^{F1369}(2) For the purposes of this Schedule, two or more claims made by the same person are associated with each other if each of them [^{F1370}is a claim to which this Schedule applies and the same] year of assessment is the earlier year in relation to each of those claims.
- (3) In sub-paragraph (2) above, any reference to claims [^{F1371}includes a reference to amendments and revocations to which paragraph 4 below applies.]]

Textual Amendments

F1369Sch. 1B para. 1(2)(3) substituted (with application in accordance with Sch. 24 para. 3(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 24 para. 3\(1\)](#)

F1370Words in Sch. 1B para. 1(2) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 382\(2\)\(a\)](#) (with [Sch. 2](#))

F1371Words in Sch. 1B para. 1(3) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 382\(2\)\(b\)](#) (with [Sch. 2](#))

Loss relief

- 2 (1) This paragraph applies where a person makes a claim requiring relief for a loss incurred or treated as incurred, or a payment made, in one year of assessment (“the later year”) to be given in an earlier year of assessment (“the earlier year”).
- (2) Section 42(2) of this Act shall not apply in relation to the claim.
- (3) The claim shall relate to the later year.
- (4) Subject to sub-paragraph (5) below, the claim shall be for an amount equal to the difference between—
- (a) the amount in which the person is chargeable to tax for the earlier year (“amount A”); and
 - (b) the amount in which he would be so chargeable on the assumption that effect could be, and were, given to the claim in relation to that year (“amount B”).

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- (5) Where effect has been given to one or more associated claims, amounts A and B above shall each be determined on the assumption that effect could have been, and had been, given to the associated claim or claims in relation to the earlier year.
- (6) Effect shall be given to the claim in relation to the later year, whether by repayment or set-off, or by an increase in the aggregate amount given by section 59B(1)(b) of this Act, or otherwise.
- (7) For the purposes of this paragraph, any deduction made under section 62(2) of the 1992 Act (death: general provisions) in respect of an allowable loss shall be deemed to be made in pursuance of a claim requiring relief to be given in respect of that loss.

Relief for fluctuating profits of farming etc.

- 3 (1) This paragraph applies where a person who is or has been carrying on ^{F1372}a qualifying trade, profession or vocation (within the meaning of Chapter 16 of Part 2 of ITTOIA 2005) claims that Chapter 16 of Part 2 of ITTOIA 2005] shall have effect in relation to his profits from that trade^{F1373}, profession or vocation]
 - ^{F1374}(a) [in the case of a two-year claim, for two consecutive years of assessment, and
 - (b) in the case of a five-year claim, for five consecutive years of assessment.]
- (2) The claim shall relate to ^{F1375}the last of the two or five years].
- (3) Subject to sub-paragraph (4) below, in so far as the claim relates to the profits of ^{F1376}an earlier year], the claim shall be for an amount equal to the difference between—
 - (a) the amount in which the person is chargeable to tax for the earlier year (“amount A”); and
 - (b) the amount in which he would be so chargeable on the assumption that effect could be, and were, given to the claim in relation to that year (“amount B”).
- (4) Where effect has been given to one or more associated claims, amounts A and B above shall each be determined on the assumption that effect could have been, and had been, given to the associated claim or claims in relation to the earlier year.
- (5) In so far as the claim relates to the profits of ^{F1377}an earlier year], effect shall be given to the claim in relation to ^{F1378}the last of the two or five years] by an increase in the amount of tax payable or, as the case may require, in the aggregate amount given by section 59B(1)(b) of this Act.
- (6) Where this paragraph applies twice in relation to the same year of assessment, the increase or reduction in the amount of tax payable for that year which is required by sub-paragraph (5) above on the earlier application shall be disregarded in determining amounts A and B above for the purposes of the later application.
- ^{F1379}(7) [In this paragraph—
 - “two-year claim” means a claim under section 222 of ITTOIA 2005;
 - “five-year claim” means a claim under section 222A of ITTOIA 2005.]

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Textual Amendments

- F1372** Words in Sch. 1B para. 3(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(3\)\(a\)](#) (with Sch. 2)
- F1373** Words in Sch. 1B para. 3(1) inserted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(3\)\(b\)](#) (with Sch. 2)
- F1374** Words in Sch. 1B para. 3(1) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(a\)](#)
- F1375** Words in Sch. 1B para. 3(2) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(b\)](#)
- F1376** Words in Sch. 1B para. 3(3) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(c\)](#)
- F1377** Words in Sch. 1B para. 3(5) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(d\)\(i\)](#)
- F1378** Words in Sch. 1B para. 3(5) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(d\)\(ii\)](#)
- F1379** Sch. 1B para. 3(7) inserted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(10\)\(e\)](#)

Relief claimed by virtue of ^{F1380}section 224(4) of ITTOIA 2005]

Textual Amendments

- F1380** Words in Sch. 1B para. 4 cross-heading substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(5\)](#) (with Sch. 2)

- 4 (1) This paragraph applies where—
- (a) a person who ^{F1381}claims that Chapter 16 of Part 2 of ITTOIA 2005] shall have effect for two ^{F1382}or five] consecutive years of assessment ^{F1383}... makes or amends a claim for relief under any other provision of the Income Tax Acts for ^{F1384}any] of those years; and
 - (b) the making or amendment of the claim would be out of time but for ^{F1385}section 224(4) of that Act] .
- (2) The claim or amendment shall relate to ^{F1386}the last of the two or five years].
- (3) Subject to sub-paragraph (4) below, in so far as the claim or amendment relates to income of ^{F1387}an earlier year], the amount claimed, or (as the case may be) the increase or reduction in the amount claimed, shall be equal to the difference between—
- (a) the amount in which the person is chargeable to tax for the earlier year (“amount A”); and
 - (b) the amount in which he would be so chargeable on the assumption that effect could be, and were, given to the claim or amendment in relation to that year (“amount B”).
- (4) Where effect has been given to one or more associated claims, amounts A and B above shall each be determined on the assumption that effect could have been, and had been, given to the associated claim or claims in relation to the earlier year.

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- (5) In so far as the claim or amendment relates to income of [^{F1388}an earlier year], effect shall be given to the claim or amendment in relation to [^{F1389}the last of the two or five years] by an increase in the amount of tax payable or, as the case may require, in the aggregate amount given by section 59B(1)(b) of this Act.
- (6) In this paragraph “amendment” shall be construed accordingly.

Textual Amendments

- F1381** Words in Sch. 1B para. 4(1)(a) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(4\)\(a\)](#) (with Sch. 2)
- F1382** Words in Sch. 1B para. 4(1) inserted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(a\)\(i\)](#)
- F1383** Words in Sch. 1B para. 4(1) omitted (with effect in accordance with s. 25(12) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 25\(11\)\(a\)\(ii\)](#)
- F1384** Word in Sch. 1B para. 4(1) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(a\)\(iii\)](#)
- F1385** Words in Sch. 1B para. 4(1)(b) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(4\)\(b\)](#) (with Sch. 2)
- F1386** Words in Sch. 1B para. 4(2) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(b\)](#)
- F1387** Words in Sch. 1B para. 4(3) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(c\)](#)
- F1388** Words in Sch. 1B para. 4(5) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(d\)\(i\)](#)
- F1389** Words in Sch. 1B para. 4(5) substituted (with effect in accordance with s. 25(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 25\(11\)\(d\)\(ii\)](#)

Carry-back of post-cessation etc. receipts

- 5 (1) This paragraph applies where a person who has received a sum to which [^{F1390}section 257 of ITTOIA 2005] applies (election for carry-back) makes an election under that section requiring tax to be charged as if the sum were received on [^{F1391}the date of the cessation]; and in this paragraph—
- “the earlier year” means the year in which the sum is treated as received;
- “the later year” means the year in which the sum is received.
- (2) The claim shall relate to the later year.
- (3) Subject to sub-paragraph (4) below, the claim shall be for an amount equal to the difference between—
- (a) the amount in which the person is chargeable to tax for the earlier year (“amount A”); and
- (b) the amount in which he would be so chargeable on the assumption that effect could be, and were, given to the claim in relation to that year (“amount B”).
- (4) Where effect has been given to one or more associated claims, amounts A and B above shall each be determined on the assumption that effect could have been, and had been, given to the associated claim or claims in relation to the earlier year.

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- (5) In computing amount B for the purposes of this paragraph, no further deduction or relief shall be made or given in respect of any loss or allowance deducted in pursuance of [^{F1392}section 254 of ITTOIA 2005].
- (6) Effect shall be given to the claim in relation to the later year by an increase in the amount of tax payable.

Textual Amendments

- F1390** Words in Sch. 1B para. 5(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(6\)\(a\)\(i\)](#) (with Sch. 2)
- F1391** Words in Sch. 1B para. 5(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(6\)\(a\)\(ii\)](#) (with Sch. 2)
- F1392** Words in Sch. 1B para. 5(5) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 382\(6\)\(b\)](#) (with Sch. 2)

Backward spreading of certain payments

^{F1393}6]

Textual Amendments

- F1393** Sch. 1B para. 6 repealed (with effect in accordance with s. 71(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 33 Pt. 2\(6\)](#)

^{F1394}SCHEDULE 2

Textual Amendments

- F1394** Sch. 2 repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\), Sch. 22 para. 6, Sch. 41 Pt. 5\(12\)](#)

^{F1395}SCHEDULE 3

Section 44.

Textual Amendments

- F1395** Sch. 3 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 59](#)

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[^{F1396}SCHEDULE 3ZA

DATE BY WHICH PAYMENT TO BE MADE AFTER AMENDMENT OR CORRECTION OF SELF-ASSESSMENT

Textual Amendments

F1396Sch. 3ZA inserted (with effect and application in accordance with s. 88(3) Sch. 29 para. 16 of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 15](#)

General

- 1 (1) This Schedule specifies the day by which tax has to be paid (or repaid) following the amendment or correction of a self-assessment ^{F1397}...
- (2) If in any case the general rules in section ^{F1398}... 59B(3) and (4) of this Act give a later day, those rules apply instead.
- (3) The provisions of this Schedule have effect subject to section 55(6) and (9) of this Act (provisions as to postponement of payment, etc. in case of appeal).

Textual Amendments

F1397Words in Sch. 3ZA para. 1(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(a\)](#)

F1398Words in Sch. 3ZA para. 1(2) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(b\)](#)

Modifications etc. (not altering text)

C709 Sch. 3ZA para. 1(2) modified (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 21\(2\)](#)

Amendment of personal or trustee return by the taxpayer

- 2 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9ZA of this Act (amendment of personal or trustee return by taxpayer) ^{F1399}...
- (2) Subject to sub-paragraph (3) below, the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.
- (3) If section 9B(3) ^{F1400}... of this Act applies (amendment of self-assessment ^{F1400}... by taxpayer during enquiry: deferral of effect), then—
 - (a) if the amendment is taken into account as mentioned in paragraph (a)(i) of that subsection, paragraph 5 below (amendment of personal or trustee return by closure notice) applies accordingly; and
 - (b) if the amendment takes effect under paragraph (b) of that subsection on the issue of [^{F1401}a partial or final closure notice], the amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with [^{F1402}the relevant day].

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- [In sub-paragraph (3)(b), “the relevant day” means—
- ^{F1403}(4) (a) in the case of an amount of tax that is payable, the day on which the partial or final closure notice was given;
- (b) in the case of an amount of tax that is repayable—
- (i) if the closure notice was a final closure notice, the day on which that notice was given, and
- (ii) if the closure notice was a partial closure notice, the day on which the final closure notice relating to the enquiry was given.]

Textual Amendments

- F1399** Words in Sch. 3ZA para. 2(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(c\)](#)
- F1400** Words in Sch. 3ZA para. 2(3) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(d\)](#)
- F1401** Words in Sch. 3ZA para. 2(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(2\)\(a\)](#)
- F1402** Words in Sch. 3ZA para. 2(3)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(2\)\(b\)](#)
- F1403** Sch. 3ZA para. 2(4) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 21\(3\)](#)

Modifications etc. (not altering text)

- C710** [Sch. 3ZA para. 2\(1\)](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17\(a\)](#)
- C711** [Sch. 3ZA para. 2\(3\)](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17\(b\)](#)
- C712** [Sch. 3ZA para. 2\(4\)](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17\(c\)](#)

Correction of personal or trustee return by Revenue

- 3 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the correction of a self-assessment under section 9ZB ^{F1404}... of this Act (correction of personal or trustee return ^{F1404}... by the Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of correction was given.

Textual Amendments

- F1404** Words in Sch. 3ZA para. 3(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(16\)\(e\)](#)

Modifications etc. (not altering text)

- C713** [Sch. 3ZA para. 3\(1\)](#) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 17\(d\)](#)

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Amendment of personal or trustee return to prevent loss of tax

- 4 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 9C of this Act (amendment of personal or trustee return by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice of amendment was given.

Modifications etc. (not altering text)

C714 Sch. 3ZA para. 4(1) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), Sch. 10 para. 17(e)

Amendment of personal or trustee return by closure notice

- 5 (1) This paragraph applies where an amount of tax [^{F1405}or an amount on account of capital gains tax] is payable or repayable as a result of the amendment of a self-assessment ^{F1406}... under section 28A of this Act (amendment of ^{F1407}... return by closure notice following enquiry).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the closure notice was given.

Textual Amendments

F1405 Words in Sch. 3ZA para. 5(1) inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by Finance Act 2015 (c. 11), Sch. 7 para. 55(5)(a)

F1406 Words in Sch. 3ZA para. 5(1) omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), Sch. 2 para. 25(16)(f)

F1407 Words in Sch. 3ZA para. 5(1) omitted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by virtue of Finance Act 2015 (c. 11), Sch. 7 para. 55(5)(c)

Modifications etc. (not altering text)

C715 Sch. 3ZA para. 5(1) applied (with modifications) (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), Sch. 10 para. 17(f)

Amendment consequential on amendment of partnership return by taxpayer

- 6 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 12ABA(3)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by taxpayer).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 12ABA(3)(a) of this Act was given.

Status: Point in time view as at 24/02/2022.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

*Amendment consequential on correction of partnership return by
 Revenue [F1408 or tribunal determination of partnership dispute]*

Textual Amendments

F1408 Words in Sch. 3ZA para. 7 cross-heading inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(a)**

- 7 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under [F1409 section 12ABZB(8)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return corrected following reference to tribunal) or] section 12ABB(6)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return corrected by Revenue).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section [F1410 12ABZB(8)(a) or] 12ABB(6)(a) of this Act was given.

Textual Amendments

F1409 Words in Sch. 3ZA para. 7(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(b)**

F1410 Words in Sch. 3ZA para. 7(2) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 6 para. 10(10)(c)**

Amendment consequential on amendment of partnership return by closure notice

- 8 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 28B(4)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by closure notice).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 28B(4)(a) of this Act was given.

Amendment consequential on amendment of partnership return to prevent loss of tax

- 9 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 30B(2)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership return amended by Revenue to prevent loss of tax).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 30B(2)(a) of this Act was given.

*Amendment consequential on amendment of
 partnership return by way of error or mistake relief*

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Textual Amendments

F1411 Sch. 3ZA para. 10 omitted (with effect in accordance with s. 100(2) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 52 para. 8** (with Sch. 52 para. 11)

Amendment consequential on reduction or increase on appeal of amounts stated in partnership statement

- 11 (1) This paragraph applies where an amount of tax is payable or repayable as a result of the amendment of a self-assessment under section 50(9)(a) of this Act (consequential amendment of partner's personal or trustee return where partnership statement amended by Revenue following decision on appeal).
- (2) The amount is payable (or repayable) on or before the day following the end of the period of 30 days beginning with the day on which the notice under section 50(9) (a) of this Act was given.]

^{F1412}SCHEDULE 3ZAA

Section 59BB

CGT EXIT CHARGE PAYMENT PLANS

Textual Amendments

F1412 Sch. 3ZAA inserted (with effect in accordance with Sch. 7 para. 7 of the amending Act) by Finance Act 2019 (c. 1), **Sch. 7 para. 2**

Introduction

- 1 (1) This Schedule makes provision for certain persons who are liable to pay an exit charge under section 25 or 80 of the 1992 Act to agree with HMRC to pay the charge in instalments.
- (2) An agreement under this Schedule is called a “CGT exit charge payment plan”.

Eligibility

- 2 (1) This paragraph applies where a person resident in an EEA state outside the United Kingdom is liable to pay an exit charge for a tax year by virtue of section 25(1) or (3) of the 1992 Act (deemed disposals by non-residents).
- (2) The person is eligible to enter into a CGT exit charge payment plan in relation to any one or more of the assets to which the exit charge relates if—
- (a) at the time of the event giving rise to the exit charge, the person had a right to freedom of establishment, or
 - (b) at any time after that event, the person carries on a trade in an EEA state other than the United Kingdom through a branch or agency and the asset or assets is or are—
 - (i) used in or for the purposes of that trade, or
 - (ii) used or held for the purposes of the branch or agency.

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- 3 (1) This paragraph applies where the relevant trustees of a settlement are liable to pay an exit charge for a tax year by virtue of section 80 of the 1992 Act (charge on ceasing to be resident in the UK).
- (2) The relevant trustees are eligible to enter into a CGT exit charge payment plan in relation to any one or more of the assets to which the exit charge relates if—
- (a) at the time the trustees of the settlement ceased to be resident in the United Kingdom for the purposes of that section, they had a right to freedom of establishment,
 - (b) immediately before that time, the trustees of the settlement used the asset or assets for an economically significant activity carried on in the United Kingdom, and
 - (c) immediately after that time, those trustees—
 - (i) become resident in another EEA state for the purposes of the 1992 Act, and
 - (ii) use the asset or assets for an economically significant activity carried on there.

Tax to which a plan relates

- 4 (1) A CGT exit charge payment plan may relate to—
- (a) the whole of the exit charge attributable to the asset or assets to which the plan relates (the “deferrable exit charge”), or
 - (b) only part of the deferrable exit charge.
- (2) In this Schedule—
- “deferred exit charge” means the amount of the exit charge to which a plan relates;
- “taxpayer”, in relation to a plan, means the person eligible under paragraph 2 or 3 to enter into the plan.
- (3) For the purposes of this Schedule the exit charge attributable to an asset is such proportion of the exit charge as any gain accruing to the taxpayer in respect of the asset by virtue of section 25(1) or (3) or 80 of the 1992 Act in the tax year bears to the total gains to which the exit charge relates.

Payment by instalments

- 5 A CGT exit charge payment plan must provide for the deferred exit charge to be payable in 6 equal instalments where—
- (a) the 1st instalment is due on the day on which payment of the exit charge is (apart from the plan) due and payable under section 59B, and
 - (b) the other 5 instalments are due one on each of the first 5 anniversaries of that day.

Entering into a plan

- 6 (1) To enter into a CGT exit charge payment plan, the taxpayer must apply to HMRC.
- (2) An application for a CGT exit charge payment plan must—
- (a) be made on or before the date specified in section 59B as the date by which the exit charge is payable, and

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- (b) contain details of all the matters which are required by this Schedule to be specified in the plan.
- (3) A CGT exit charge payment plan is entered into when—
- (a) the taxpayer agrees to pay the deferred exit charge, and any interest on it, in accordance with the plan, and
 - (b) an officer of Revenue and Customs agrees to accept payment of the deferred exit charge in accordance with the plan.
- (4) A CGT exit charge payment plan is void if—
- (a) an event giving rise to the exit charge is part of arrangements the main purpose of which, or one of the main purposes of which, is to defer the payment by the taxpayer of the exit charge, or
 - (b) any information furnished by the taxpayer in connection with the plan does not fully and accurately disclose all facts and considerations material to the decision of the officer of Revenue and Customs to accept payment in accordance with the plan.

Contents of a plan

- 7
- (1) If the taxpayer is eligible under paragraph 2, a CGT exit charge payment plan must specify—
 - (a) the EEA state in which the person entering into the plan is resident, and
 - (b) if the person has ceased to carry on a trade in the United Kingdom through a branch or agency there, the date on which the person ceased to do so.
 - (2) If the taxpayer is eligible under paragraph 3, a CGT exit charge payment plan must specify—
 - (a) the date on which the trustees of the settlement became not resident in the United Kingdom for the purposes of section 80 of the 1992 Act, and
 - (b) the EEA state in which those trustees became resident.
 - (3) A CGT exit charge payment plan must specify—
 - (a) the amount of the exit charge which, in the taxpayer's opinion, the taxpayer is liable to pay under section 25 or (as the case may be) section 80 of the 1992 Act in respect of the tax year, and
 - (b) the amount of the deferred exit charge.
 - (4) A CGT exit charge payment plan may contain appropriate provision regarding security for HMRC if an officer of Revenue and Customs considers that there would be a serious risk to collection of any amount of deferred exit charge without it.

Effect of a plan

- 8
- (1) This paragraph applies where a CGT exit charge payment plan is entered into by the taxpayer.
 - (2) The deferred exit charge remains due and payable under section 59B (payment of income tax and capital gains tax: assessments other than simple assessments).
 - (3) However, the Commissioners for Her Majesty's Revenue and Customs—
 - (a) may not seek payment of any of the deferred exit charge otherwise than in accordance with the plan, and

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- (b) may make repayments in respect of any of the deferred exit charge paid, or any amount paid on account of the deferred exit charge, before the plan is entered into.
- (4) The deferred exit charge carries interest in accordance with Part 9 as if the plan had not been entered into; and each time a payment is made under the plan, it is to be paid together with any interest payable on it.
- (5) The taxpayer is liable to penalties for late payment of the deferred exit charge only if the taxpayer fails to make payments in accordance with the plan (see item 3C of the Table at the end of paragraph 1 of Schedule 56 to the Finance Act 2009).
- (6) Any of the deferred exit charge which is for the time being unpaid may be paid at any time before it becomes payable under the plan together with interest payable on it to the date of payment.
- (7) If—
- (a) the taxpayer becomes bankrupt under the law of England and Wales or Northern Ireland or the taxpayer's estate is sequestrated under the law of Scotland,
 - (b) an event corresponding to an event in paragraph (a) occurs under the law of an EEA state outside the United Kingdom, or
 - (c) the taxpayer becomes resident in a country or territory that is not an EEA state,

the outstanding balance of the deferred exit charge is payable on the date on which the next instalment would otherwise have been due under the plan.

Supplementary

9 If, for the purposes of any double taxation arrangements, a person is treated at any time as resident in a territory other than an EEA state, the person is also to be treated as resident there at that time for the purposes of this Schedule.

10 In this Schedule—

“deferrable exit charge” has the meaning given by paragraph 4(1)(a);

“deferred exit charge” has the meaning given by paragraph 4(2);

“double taxation arrangements” means arrangements made by two or more territories with a view to affording relief from double taxation;

“economically significant activity” has the meaning given by section 13A(4) of the 1992 Act (reading references to a company as references to trustees);

“exit charge” means—

(a) for the purposes of paragraph 2, any amount of capital gains tax which a person is liable to pay for a tax year which the person would not be liable to pay if gains arising by virtue of section 25 of the 1992 Act in the tax year were ignored;

(b) for the purposes of paragraph 3, any amount of capital gains tax which the relevant trustees are liable to pay for a tax year which they would not be liable to pay if gains arising by virtue of section 80 of the 1992 Act in the tax year were ignored;

“right to freedom of establishment” means a right protected by—

(a) Article 49 of the Treaty on the Functioning of the European Union, or

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- (b) Article 31 of the EEA agreement;
“taxpayer” has the meaning given by paragraph 4(2);
“trade” includes a profession or vocation.]

[^{F1413}SCHEDULE 3ZB

[^{F1414}CT EXIT CHARGE PAYMENT PLANS]

Textual Amendments

F1413Sch. 3ZB inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 6](#)

F1414Words in Sch. 3ZB substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(c\)](#)

PART 1

COMPANY CEASING TO BE RESIDENT IN UK

Circumstances in which [^{F1415}CT exit charge payment plan] may be entered into

Textual Amendments

F1415Words in Sch. 3ZB substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(b\)](#)

- 1 (1) This Part of this Schedule and Part 3 of this Schedule apply where an eligible company—
- ceases to be resident in the United Kingdom,
 - on ceasing to be so resident, becomes resident in [^{F1416}a relevant]EEA state, and
 - is liable to pay qualifying corporation tax in respect of the migration accounting period.
- (2) The company may defer payment of some or all of the qualifying corporation tax if it enters into [^{F1417}a CT exit charge payment plan] in respect of it in accordance with this Schedule.
- (3) The company may enter into [^{F1417}a CT exit charge payment plan] only if conditions A to C are met.
- (4) Condition A is that before the end of the period of 9 months beginning immediately after the migration accounting period—
- an application to enter into the [^{F1415}CT exit charge payment plan] is made to Her Majesty's Revenue and Customs, and
 - the application contains details of all the matters which are required by Part 3 of this Schedule to be specified in the plan.

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- (5) Condition B is that on ceasing to be resident in the United Kingdom, the company carries on a business in ^{F1418}a relevant]EEA state.
- (6) Condition C is that, on becoming resident in the ^{F1419}relevant]EEA state, the company is not treated as resident in a territory outside the European Economic Area for the purposes of any double taxation arrangements.
- (7) In this paragraph—
- “double taxation arrangements” means arrangements which are made by two or more territories with a view to affording relief from double taxation and which have effect at the time when the company ceases to be resident in the United Kingdom;
- “eligible company” means a company that has a right to freedom of establishment protected by Article 49 of the Treaty on the functioning of the European Union or established by Article 31 of the Agreement on the European Economic Area;
- ^{F1420}“relevant EEA state” means an EEA state that is—
- (a) a member of the European Union, or
- (b) a party to an agreement with the United Kingdom that provides for mutual assistance equivalent to that provided for by Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes.]
- (8) In this Part of this Schedule—
- (a) references to the migration accounting period are to—
- (i) in a case where an accounting period comes to an end on the company ceasing to be resident in the United Kingdom, that accounting period, and
- (ii) in a case not falling within sub-paragraph (i), the accounting period during which the company ceases to be resident in the United Kingdom,
- (b) references to a Part 1 company are to a company in relation to which this Part of this Schedule applies, and
- (c) references to Part 3 of this Schedule are to Part 3 of this Schedule as it applies to a Part 1 company.

Textual Amendments

F1416 Words in [Sch. 3ZB para. 1\(1\)\(b\)](#) substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 2\(a\)](#)

F1417 Words in Sch. 3ZB substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(a\)](#)

F1418 Words in [Sch. 3ZB para. 1\(5\)](#) substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 2\(b\)](#)

F1419 Word in [Sch. 3ZB para. 1\(6\)](#) substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 2\(c\)](#)

F1420 Words in [Sch. 3ZB para. 1\(7\)](#) inserted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 2\(d\)](#)

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Qualifying corporation tax

- 2 (1) The company is liable to pay qualifying corporation tax in respect of the migration accounting period if CT1 is greater than CT2 where—
- CT1 is the corporation tax which the company is liable to pay for the accounting period, and
 - CT2 is the corporation tax which the company would be liable to pay for the accounting period if any income, profits, gains, losses or debits arising only by virtue of the exit charge provisions were ignored,
- (CT2 will be zero if the company would not be liable to pay any corporation tax for the period).
- (2) The amount of qualifying corporation tax which the company is liable to pay is the difference between CT1 and CT2.
- (3) “Exit charge provisions” means—
- (a) section 185 of the 1992 Act,
 - ^{F1421}(b)
 - (c) section 162 of CTA 2009, where that section applies by virtue of section 41(2)(b) of that Act,
 - (d) section 333 of that Act,
 - (e) section 609 of that Act, [^{F1422}and]
 - (f) section 859 of that Act, where that section applies by virtue of section 859(2) (a), ^{F1423} ...
 - ^{F1423}(g)
- (4) References in this Part of this Schedule and Part 3 of this Schedule to qualifying corporation tax are to be read in accordance with this paragraph.

Textual Amendments

F1421 Sch. 3ZB para. 2(3)(b) omitted (with effect in accordance with Sch. 8 para. 9(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 9(4)(a)**

F1422 Word in [Sch. 3ZB para. 2\(3\)\(e\)](#) inserted (with effect in accordance with Sch. 8 para. 10(5) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 10(4)(a)(i)**

F1423 [Sch. 3ZB para. 2\(3\)\(g\)](#) and preceding word omitted (with effect in accordance with Sch. 8 para. 10(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 10(4)(a)(ii)**

Interpretation: exit charge assets and liabilities

- 3 (1) This paragraph applies for the purposes of this Part of this Schedule and Part 3 of this Schedule.
- (2) “Exit charge assets” and “exit charge liabilities” means assets or liabilities (as the case may be) in respect of which income, profits or gains arise in the migration accounting period by virtue of the exit charge provisions, and in particular—
- (a) “TCGA or trading stock exit charge assets” means those exit charge assets, other than pre-FA 2002 intangible fixed assets, in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 2(3)(a) ^{F1424} ... or (c),

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- (b) “financial exit charge assets or liabilities” means those exit charge assets or liabilities in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 2(3)(d) or (e),
 - (c) “intangible exit charge assets” means—
 - (i) those exit charge assets in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 2(3)(f) ^{F1425} ... , and
 - (ii) those exit charge assets which are pre-FA 2002 intangible fixed assets in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 2(3)(a) ^{F1426}
- (3) In sub-paragraph (2)—
- (a) “exit charge provisions” has the meaning given in paragraph 2(3);
 - (b) “pre-FA 2002 intangible fixed asset” means an intangible fixed asset which is a pre-FA 2002 asset (as defined in section 881 of CTA 2009).

Textual Amendments

F1424 Word in Sch. 3ZB para. 3(2)(a) omitted (with effect in accordance with Sch. 8 para. 9(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 9(4)(b)(i)**

F1425 Words in [Sch. 3ZB para. 3\(2\)\(c\)\(i\)](#) omitted (with effect in accordance with Sch. 8 para. 10(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 10(4)(b)**

F1426 Words in Sch. 3ZB para. 3(2)(c)(ii) omitted (with effect in accordance with Sch. 8 para. 9(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), **Sch. 8 para. 9(4)(b)(ii)**

PART 2

NON-UK RESIDENT COMPANIES WITH UK PERMANENT ESTABLISHMENTS

Circumstances in which [^{F1415}CT exit charge payment plan] may be entered into

- 4 (1) This Part of this Schedule and Part 3 of this Schedule apply where—
- (a) at any time during an accounting period (“the migration accounting period”) an eligible company which is not resident in the United Kingdom carries on a trade in the United Kingdom through a permanent establishment there,
 - (b) one or more PE qualifying events occurs in respect of any assets or liabilities of the company as mentioned in sub-paragraph (4), and
 - (c) the company is liable to pay qualifying corporation tax in respect of the migration accounting period.
- (2) The company may defer payment of some or all of the qualifying corporation tax if it enters into [^{F1417}a CT exit charge payment plan] in respect of it in accordance with this Schedule.
- (3) The company may enter into [^{F1417}a CT exit charge payment plan] only if before the end of the period of 9 months beginning immediately after the migration accounting period—
- (a) an application to enter into the [^{F1415}CT exit charge payment plan] is made to Her Majesty's Revenue and Customs, and

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- (b) the application contains details of all the matters which are required by Part 3 of this Schedule to be specified in the plan.
- (4) For the purposes of this Part of this Schedule, a “PE qualifying event” occurs in respect of an asset or liability of a company if—
- (a) an event occurs which triggers—
 - (i) a deemed disposal and reacquisition of the asset or liability under the exit charge provision mentioned in paragraph 5(3)(a), (c), (d) or (e), or
 - (ii) a valuation of the asset under the exit charge provision mentioned in paragraph 5(3)(b),
 - (b) the event—
 - (i) occurs during the migration accounting period, or
 - (ii) causes the migration accounting period to come to an end,^{F1427} ...
 - (c) at the time of the event, the company is not treated as resident in a territory outside the European Economic Area for the purposes of any double taxation arrangements^{F1428}, and
 - (d) immediately after the event—
 - (i) the asset or liability is held or owed by the company for the purposes of a permanent establishment of the company in a relevant EEA state, or
 - (ii) the asset or liability is held or owed by the company otherwise than for the purposes of a permanent establishment of the company and the company is resident in a relevant EEA state].
- (5) In this Part of this Schedule, references to a PE qualifying asset or liability are to an asset or liability in respect of which a PE qualifying event occurs.
- (6) In this paragraph “double taxation arrangements”^{F1429}, “eligible company”^{F1430} and “relevant EEA state”] have the meanings given in paragraph 1(7).
- (7) In this Part of this Schedule—
- (a) references to the migration accounting period are to be read in accordance with this paragraph;
 - (b) references to a Part 2 company are to a company in relation to which this Part of this Schedule applies,
 - (c) references to Part 3 of this Schedule are to Part 3 of this Schedule as it applies to a Part 2 company, and
 - (d) “permanent establishment”, in relation to a company, is to be read in accordance with Chapter 2 of Part 24 of CTA 2010.

Textual Amendments

F1417 Words in Sch. 3ZB substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 6\(1\)\(a\)](#)

F1427 Word in Sch. 3ZB para. 4(4)(b) omitted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 3\(2\)\(a\)](#)

F1428 Sch. 3ZB para. 4(4)(d) and preceding word inserted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 3\(2\)\(b\)](#)

F1429 Comma in Sch. 3ZB para. 4(6) substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 3\(3\)\(a\)](#)

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F1430 Words in Sch. 3ZB para. 4(6) inserted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 3\(3\)\(b\)](#)

Qualifying corporation tax

- 5 (1) The company is liable to pay qualifying corporation tax in respect of the migration accounting period if CT1 is greater than CT2 where—
- CT1 is the corporation tax which the company is liable to pay for the accounting period, and
- CT2 is the corporation tax which the company would be liable to pay for the accounting period if any income, profits, gains, losses or debits arising as a result of any PE qualifying events, and arising only by virtue of the exit charge provisions, were ignored,
- (CT2 will be zero if the company would not be liable to pay any corporation tax for the period).
- (2) The amount of qualifying corporation tax which the company is liable to pay is the difference between CT1 and CT2.
- (3) Exit charge provisions means—
- (a) section 25 of the 1992 Act,
 - (b) section 162 of CTA 2009, where that section applies by virtue of section 41(2)(b) of that Act,
 - (c) section 334 of that Act,
 - (d) section 610 of that Act, and
 - (e) section 859 of that Act, where that section applies by virtue of section 859(2)(b).
- (4) References in this Part of this Schedule and Part 3 of this Schedule to qualifying corporation tax are to be read in accordance with this paragraph.

Interpretation: exit charge assets and liabilities

- 6 (1) This paragraph applies for the purposes of this Part of this Schedule and Part 3 of this Schedule.
- (2) “Exit charge assets” and “exit charge liabilities” means any PE qualifying assets or liabilities (as the case may be) in respect of which income, profits or gains arise in the migration accounting period by virtue of the exit charge provisions, and in particular—
- (a) “TCGA or trading stock exit charge assets” means those exit charge assets, other than pre-FA 2002 intangible fixed assets, in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 5(3)(a) or (b);
 - (b) “financial exit charge assets or liabilities” means those exit charge assets or liabilities in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 5(3)(c) or (d);
 - (c) “intangible exit charge assets” means—
 - (i) those exit charge assets in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 5(3)(e), and

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(ii) those exit charge assets which are pre-FA 2002 intangible fixed assets in respect of which income, profits or gains arise by virtue of the exit charge provision mentioned in paragraph 5(3)(a).

(3) In sub-paragraph (2)—

- (a) “exit charge provisions” has the meaning given in paragraph 5(3);
- (b) “pre-FA 2002 intangible fixed asset” means an intangible fixed asset which is a pre-FA 2002 asset (as defined in section 881 of CTA 2009).

PART 3

ENTERING INTO [F1417A CT EXIT CHARGE PAYMENT PLAN]

Introduction

- 7 (1) As to when this Part of this Schedule applies, see—
- (a) Part 1 of this Schedule (companies ceasing to be resident in the United Kingdom), and
 - (b) Part 2 of this Schedule (companies with permanent establishments in the United Kingdom).
- (2) In this Part of this Schedule, as it applies to a company in relation to which Part 1 of this Schedule applies, terms and expressions which are used in this Part and in that Part have the same meanings in this Part as in that Part.
- (3) In this Part of this Schedule, as it applies to a company in relation to which Part 2 of this Schedule applies, terms and expressions which are used in this Part and in that Part have the same meanings in this Part as in that Part.

Entering into [F1417a CT exit charge payment plan]

- 8 (1) A Part 1 company or a Part 2 company enters into [F1417a CT exit charge payment plan] in respect of qualifying corporation tax in accordance with this Schedule if—
- (a) the company agrees to pay, and an officer of Revenue and Customs agrees to accept payment of, the tax in accordance with [F1431] paragraphs 11 to 14],
 - (b) the company agrees to pay interest on the tax in accordance with paragraph 9(3), and
 - (c) the plan meets the requirements set out in [F1432] paragraph 10] as to the matters that must be specified in it.
- (2) The [F1415] CT exit charge payment plan] may, in the circumstances mentioned in sub-paragraph (3), contain appropriate provision regarding security for Her Majesty's Revenue and Customs in respect of the deferred payment of the tax.
- (3) Those circumstances are where an officer of Her Majesty's Revenue and Customs considers that agreeing to accept payment of qualifying corporation tax in accordance with the plan would present a serious risk as to collection of the tax in the absence of provision regarding security in respect of that tax.
- (4) [F1417A CT exit charge payment plan] is void if any information furnished by the company in connection with the plan does not fully and accurately disclose all facts

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and considerations material to the decision of the officer of Revenue and Customs to accept payment of qualifying corporation tax in accordance with the plan.

Textual Amendments

F1415 Words in Sch. 3ZB substituted (12.2.2019) by **Finance Act 2019 (c. 1), Sch. 7 para. 6(1)(b)**

F1431 Words in **Sch. 3ZB para. 8(1)(a)** substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by **Finance Act 2019 (c. 1), Sch. 8 para. 4(a)**

F1432 Words in **Sch. 3ZB para. 8(1)(c)** substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by **Finance Act 2019 (c. 1), Sch. 8 para. 4(b)**

Effect of [F¹⁴¹⁵ CT exit charge payment plan]

- 9 (1) This paragraph applies where [F¹⁴¹⁷ a CT exit charge payment plan] is entered into by a company in respect of qualifying corporation tax in accordance with this Schedule.
- (2) As regards when the tax is payable—
- (a) the plan does not prevent the tax becoming due and payable under section 59D or 59E, but
 - (b) the Commissioners for Her Majesty's Revenue and Customs—
 - (i) may not seek payment of the tax otherwise than in accordance with the plan;
 - (ii) may make repayments in respect of any amount of the tax paid, or any amount paid on account of the tax, before the plan is entered into.
- (3) As regards interest—
- (a) the tax carries interest in accordance with Part 9 as if the plan had not been entered into, and
 - (b) each time a payment is made under the plan, it is to be paid together with any interest payable on it.
- (4) As regards penalties, the company will be liable to penalties for late payment of the tax only if it fails to make payments in accordance with the plan (see item 6ZA of the Table at the end of paragraph 1 of Schedule 56 to the Finance Act 2009).
- (5) Qualifying corporation tax payable in accordance with [F¹⁴¹⁷ a CT exit charge payment plan] which is for the time being unpaid may be paid at any time before it becomes payable under the plan together with interest payable on it to the date of payment.

Content of [F¹⁴¹⁵ CT exit charge payment plan]

- 10 (1) [F¹⁴¹⁷ A CT exit charge payment plan] entered into by a Part 1 company must specify—
- (a) the date on which the company ceased to be resident in the United Kingdom, and
 - (b) the [F¹⁴³³ relevant] EEA state in which the company has become resident.
- (2) [F¹⁴¹⁷ A CT exit charge payment plan] entered into by a Part 2 company must specify—
- (a) the EEA state in which the company is resident, and

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- (b) if the company has ceased to carry on a trade in the United Kingdom through a permanent establishment there, the date on which it ceased to do so.

[In either case a CT exit charge payment plan entered into by a company must specify ^{F1434}(2A) requirements as to the ongoing provision of information by the company to Her Majesty's Revenue and Customs in relation to the exit charge assets and liabilities.]

- (3) In either case [^{F1417}a CT exit charge payment plan] entered into by a company must also specify—

- (a) the amount of qualifying corporation tax which, in the company's opinion, is payable by it in respect of the migration accounting period,
- (b) the amount of that qualifying corporation tax which the company wishes to defer paying under the [^{F1415}CT exit charge payment plan] (“ECPP tax”), and
- ^{F1435}(c) the amount of ECPP tax attributable to each exit charge asset or liability.]

^{F1436}(4)

^{F1437}(5)

- (6) The amount of ECPP tax attributable to each exit charge asset or liability is—

$$\frac{A}{B} \times T$$

where—

“A” is the income, profits or gains arising in respect of the asset or liability in the migration accounting period by virtue of the relevant exit charge provision only,

“B” is the total income, profits or gains arising in respect of all the exit charge assets and liabilities in the migration accounting period by virtue of the exit charge provisions only, and

“T” is the ECPP tax.

Textual Amendments

F1433 Word in [Sch. 3ZB para. 10\(1\)\(b\)](#) inserted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 5\(2\)](#)

F1434 [Sch. 3ZB para. 10\(2A\)](#) inserted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 5\(3\)](#)

F1435 [Sch. 3ZB para. 10\(3\)\(c\)](#) substituted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 5\(4\)](#)

F1436 [Sch. 3ZB para. 10\(4\)](#) omitted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 5\(5\)](#)

F1437 [Sch. 3ZB para. 10\(5\)](#) omitted (with effect in accordance with Sch. 8 para. 8 of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 5\(5\)](#)

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f^{F1438}The payment method

Textual Amendments

F1438Sch. 3ZB paras. 11-14 and cross-headings substituted for Sch. 3ZB paras. 11-17 (with effect in accordance with Sch. 8 para. 8 of the amending Act) by Finance Act 2019 (c. 1), Sch. 8 para. 6

- 11 (1) Where a CT exit charge payment plan is entered into the ECPP tax is due in 6 instalments of equal amounts as follows—
- (a) the first instalment is due on the first day after the period of 9 months beginning immediately after the end of the migration accounting period, and
 - (b) the other 5 instalments are due one on each of the first 5 anniversaries of that day.
- (2) But see paragraphs 12, 13 and 14 for circumstances in which all or part of the outstanding balance of the ECPP tax becomes due otherwise than by those instalments.

All of outstanding balance due

- 12 (1) Where an event mentioned in subparagraph (2) occurs, the outstanding balance of the ECPP tax is due on the date on which the next instalment of that tax would otherwise have been due.
- (2) The events are—
- (a) the company becoming insolvent or entering administration,
 - (b) the appointment of a liquidator,
 - (c) an event under the law of a country or territory outside the United Kingdom corresponding to an event specified in paragraph (a) or (b),
 - (d) the company ceasing to be resident in a relevant EEA state and, on so ceasing, not becoming resident in another relevant EEA state, or
 - (e) the company failing to pay any amount of the ECPP tax for a period of 12 months after the date on which the amount becomes due.

All of outstanding balance attributable to particular exit charge asset or liability due

- 13 (1) This paragraph applies where—
- (a) a trigger event occurs in relation to an exit charge asset or liability during the instalments period, and
 - (b) a trigger event has not previously occurred in relation to that asset or liability during that period.
- (2) A trigger event occurs in relation to a TCGA or trading stock exit charge asset or an intangible exit charge asset if the company—
- (a) disposes of the asset, or
 - (b) ceases to hold the asset for the purposes of a business carried on by the company in a relevant EEA state and, on so ceasing, does not begin to hold it for the purposes of another such business.
- (3) A trigger event occurs in relation to a financial exit charge asset or liability if the company—

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- (a) ceases to be a party to the loan relationship or derivative contract in question, or
 - (b) ceases to be a party to the loan relationship or derivative contract in question for the purposes of a business carried on by the company in a relevant EEA state and, on so ceasing, does not begin to be a party to it for the purposes of another such business.
- (4) On the occurrence of the trigger event an amount of the ECPP tax is due.
- (5) The amount due is—
- $$(A - B) \times \frac{O}{T}$$
- Where—
- “A” is the amount of ECPP tax attributable to the exit charge asset or liability (see paragraph 10(6)),
- “B” is the amount of ECPP tax that has previously become due under paragraph 14 by reason of a partial trigger event occurring in relation to the exit charge asset or liability,
- “O” is the amount of ECPP tax that is outstanding at the time of the trigger event, and
- “T” is the amount of ECPP tax.
- (6) In this paragraph and paragraph 14 “the instalments period” means the period—
- (a) beginning immediately after—
 - (i) the company ceases to be resident in the United Kingdom (in the case of a Part 1 company), or
 - (ii) the occurrence of the PE qualifying event in respects of the asset or liability concerned (in the case of a Part 2 company), and
 - (b) ending with the day on which the final instalment of the ECPP tax is due under paragraph 11.

Part of outstanding balance attributable to particular exit charge asset or liability due

- 14 (1) This paragraph applies if—
- (a) a partial trigger event occurs in relation to an exit charge asset or liability during the instalments period, and
 - (b) a trigger event has not previously occurred in relation to that asset or liability during that period.
- (2) A partial trigger event occurs in relation to a TCGA or trading stock exit charge asset if the company disposes of part (but not all) of the asset.
- (3) A partial trigger event occurs in relation to a financial exit charge asset or liability if there is a disposal of a right or liability under the loan relationship or derivative contract in question which amounts to a related transaction (as defined in section 304 or 596 of CTA 2009 as the case may be).
- (4) A partial trigger event occurs in relation to an intangible exit charge asset if there is a transaction which results in a reduction in the accounting value of the asset but not in the asset ceasing to be recognised in the company's balance sheet.

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- (5) On the occurrence of the partial trigger event an amount of the outstanding ECPP tax is due.
- (6) The amount due is the amount that is just and reasonable having regard to the amount that would have been due had a trigger event occurred in relation to the exit charge asset or liability instead.
- (7) In this paragraph “trigger event” has the same meaning as in paragraph 13.]]

[^{F1439}SCHEDULE 3ZC

Section 59FB

CT PAYMENT PLANS FOR TAX ON CERTAIN TRANSACTIONS WITH EEA RESIDENTS

Textual Amendments

F1439Sch. 3ZC inserted (retrospective and with effect in accordance with [Sch. 7 para. 4\(1\)\(a\)](#) of the amending Act) by [Finance Act 2020 \(c. 14\)](#), [Sch. 7 para. 2](#)

Introduction

- 1 This Schedule makes provision enabling a company that is liable to pay qualifying corporation tax for an accounting period to defer payment of the tax by entering into a CT payment plan.

Qualifying corporation tax

- 2 (1) For the purposes of this Schedule a company is liable to pay qualifying corporation tax for an accounting period if CT1 is greater than CT2 where—
 - CT1 is the corporation tax which the company is liable to pay for the accounting period, and
 - CT2 is the corporation tax which the company would be liable to pay for the accounting period if any gains, credits, losses or debits arising in respect of qualifying transactions of the company were ignored.
 (CT2 will be zero if the company would not be liable to pay any corporation tax for the period).
- (2) The amount of qualifying corporation tax which the company is liable to pay is the difference between CT1 and CT2.

Qualifying transactions

- 3 (1) For the purposes of this Schedule each of the following is a qualifying transaction of a company (“the company concerned”)—
 - (a) a disposal within sub-paragraph (2),
 - (b) a transaction within sub-paragraph (3),
 - (c) a transaction within sub-paragraph (4), and
 - (d) a transfer within sub-paragraph (5).
- (2) A disposal is within this sub-paragraph if—

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- (a) it is a disposal by the company concerned of an asset,
 - (b) it is a disposal to a company (“the transferee”) that at the time of the disposal is resident outside the United Kingdom in an EEA state, and
 - (c) it is a disposal to which section 139 or 171 of TCGA 1992 would apply were the transferee resident at the time of the disposal in the United Kingdom instead.
- (3) A transaction is within this sub-paragraph if—
- (a) it is a transaction, or the first in a series of transactions, as a result of which the company concerned is directly or indirectly replaced as a party to a loan relationship by another company (“the transferee”),
 - (b) at the time of the transaction the transferee is resident outside the United Kingdom in an EEA state, and
 - (c) it is a transaction to which section 340(3) of CTA 2009 would apply were the transferee resident at the time of the transaction in the United Kingdom instead.
- (4) A transaction is within this sub-paragraph if—
- (a) it is a transaction, or the first in a series of transactions, as a result of which the company concerned is directly or indirectly replaced as a party to a derivative contract by another company (“the transferee”),
 - (b) at the time of the transaction the transferee is resident outside the United Kingdom in an EEA state, and
 - (c) it is a transaction to which section 625(3) of CTA 2009 would apply were the transferee resident at the time of the transaction in the United Kingdom instead.
- (5) A transfer is within this sub-paragraph if—
- (a) it is a transfer from the company concerned of an intangible fixed asset,
 - (b) it is a transfer to a company (“the transferee”) that immediately after the transfer is resident outside the United Kingdom in an EEA state, and
 - (c) it is a transfer to which section 775(1) of CTA 2009 would apply were the transferee resident immediately after the transfer in the United Kingdom instead.
- (6) In this Schedule “transferee”, in relation to a qualifying transaction of a company, means the transferee referred to in sub-paragraph (2), (3), (4) or (5) (as the case may be).

Eligibility to enter a CT payment plan

- 4
- (1) A company that is liable to pay qualifying corporation tax for an accounting period may enter into a CT payment plan in respect of the tax in accordance with this Schedule.
 - (2) The CT payment plan may relate to—
 - (a) all of the qualifying corporation tax that the company is liable to pay for the accounting period, or
 - (b) only part of the qualifying corporation tax that the company is liable to pay for the accounting period.

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- (3) In this Schedule “deferred tax”, in relation to a CT payment plan, means the qualifying corporation tax to which the plan relates.

Application to enter a CT payment plan

- 5 A company that is liable to pay qualifying corporation tax for an accounting period may enter into a CT payment plan in respect of the tax only if—
- (a) an application to enter into the plan is made to HMRC before the end of the period of 9 months beginning immediately after the accounting period, and
 - (b) the application contains details of all the matters which are required by paragraph 7 to be specified in the plan.

Modifications etc. (not altering text)

C716 Sch. 3ZC para. 5(a) modified (retrospective and with effect in accordance with [Sch. 7 para. 4\(1\)\(a\)](#) of the amending Act) by [Finance Act 2020 \(c. 14\)](#), [Sch. 7 para. 4\(2\)](#)

Entering into a CT payment plan

- 6 (1) A company enters into a CT payment plan if—
- (a) the company agrees to pay, and an officer of Revenue and Customs agrees to accept payment of, the deferred tax in accordance with paragraphs 9 to 12,
 - (b) the company agrees to pay interest on the deferred tax in accordance with paragraph 8(3) and (5), and
 - (c) the plan meets the requirements of paragraph 7 as to the matters that must be specified in it.
- (2) The CT payment plan may, in the circumstances mentioned in sub-paragraph (3), contain appropriate provision regarding security for HMRC in respect of the payment of the deferred tax.
- (3) Those circumstances are where an officer of Revenue and Customs considers that agreeing to accept payment of the deferred tax in accordance with paragraphs 9 to 12 would present a serious risk as to collection of the tax in the absence of provision regarding security in respect of its payment.
- (4) A CT payment plan is void if any information furnished by the company in connection with the plan does not fully and accurately disclose all facts and considerations material to the decision of the officer of Revenue and Customs to accept payment of the deferred tax in accordance with paragraphs 9 to 12.

Content of CT payment plan

- 7 (1) A CT payment plan entered into by a company must—
- (a) specify the accounting period to which the plan relates (“the accounting period concerned”),
 - (b) specify the amount of qualifying corporation tax which, in the company's opinion, is payable by it in respect of the accounting period concerned,
 - (c) specify the amount of the deferred tax,
 - (d) identify each qualifying transaction of the company in respect of which gains or credits arose in the accounting period concerned, and

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- (e) specify in relation to each of those qualifying transactions—
- (i) the name of the transferee,
 - (ii) the EEA state in which the transferee was resident at the time of the transaction, and
 - (iii) the amount of the deferred tax that is attributable to the transaction.
- (2) The amount of the deferred tax that is attributable to a qualifying transaction of the company in respect of which a gain or credit arose in the accounting period concerned is—

$$\frac{A}{B} \times T$$

where—

A is the gain or credit that arose in the accounting period concerned in respect of the qualifying transaction,

B is the total gains or credits that arose in the accounting period concerned in respect of all qualifying transactions of the company,

T is the amount of the deferred tax.

Effect of CT payment plan

- 8 (1) This paragraph applies where a CT payment plan is entered into by a company in accordance with this Schedule.
- (2) As regards when the deferred tax is payable—
- (a) the CT payment plan does not prevent the deferred tax becoming due and payable under section 59D or 59E, but
 - (b) the Commissioners for Her Majesty's Revenue and Customs—
 - (i) may not seek payment of the deferred tax otherwise than in accordance with paragraphs 9 to 12;
 - (ii) may make repayments in respect of any amount of the deferred tax paid, or any amount paid on account of the deferred tax, before the CT payment plan is entered into.
- (3) As regards interest—
- (a) the deferred tax carries interest in accordance with Part 9 as if the CT payment plan had not been entered into, and
 - (b) each time a payment is made in accordance with paragraphs 9 to 12, it is to be paid together with any interest payable on it.
- (4) As regards penalties, the company will be liable to penalties for late payment of the deferred tax only if it fails to make payments in accordance with paragraphs 9 to 12 (see item 6ZAA of the Table at the end of paragraph 1 of Schedule 56 to the Finance Act 2009).
- (5) Any of the deferred tax which is for the time being unpaid may be paid at any time before it becomes payable under paragraphs 9 to 12 together with interest payable on it to the date of payment.

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The payment method: instalments

- 9 (1) Where a CT payment plan is entered into by a company, the deferred tax is due in 6 instalments of equal amounts as follows—
- (a) the first instalment is due on the first day after the period of 9 months beginning immediately after the end of the accounting period to which the plan relates, and
 - (b) the other 5 instalments are due one on each of the first 5 anniversaries of that day.
- (2) But see paragraphs 10 to 12 for circumstances in which all or part of the outstanding balance of the deferred tax becomes due otherwise than by those instalments.

The payment method: all of outstanding balance due

- 10 (1) Where at any time after a CT payment plan is entered into by a company an event mentioned in sub-paragraph (2) occurs the outstanding balance of the deferred tax is due on the date on which the next instalment of that tax would otherwise be due.
- (2) The events are—
- (a) the company becoming insolvent or entering administration;
 - (b) the appointment of a liquidator in respect of the company;
 - (c) an event under the law of a country or territory outside the United Kingdom corresponding to an event in paragraph (a) or (b);
 - (d) the company failing to pay any amount of the deferred tax for a period of 12 months after the date on which the amount becomes due;
 - (e) the company ceasing to be within the charge to corporation tax.

All of outstanding balance attributable to particular qualifying transaction due

- 11 (1) This paragraph applies where—
- (a) a CT payment plan is entered into by a company,
 - (b) during the instalments period a trigger event occurs in relation to a qualifying transaction identified in the plan, and
 - (c) a trigger event has not previously occurred in relation to that qualifying transaction during the instalments period.
- (2) A trigger event occurs in relation to a qualifying transaction if the transferee ceases to be resident in an EEA state and, on so ceasing, does not become resident another EEA state.
- (3) A trigger event occurs in relation to a qualifying transaction if the company and the transferee cease to be members of the same group as one another.
- (4) A trigger event occurs in relation to a qualifying transaction within sub-paragraph (2) or (5) of paragraph 3 if the transferee disposes of the asset that is the subject of the transaction.
- (5) A trigger event occurs in relation to a qualifying transaction within sub-paragraph (3) or (4) of paragraph 3 if the transferee ceases to be a party to the loan relationship or derivative contract concerned.
- (6) On the occurrence of the trigger event an amount of the deferred tax is due.

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(7) The amount due is—

$$(A - B) \times \frac{O}{T}$$

where—

“A” is the amount of the deferred tax that is attributable to the qualifying transaction (see paragraph 7(2)),

“B” is the amount of the deferred tax that has previously become due under paragraph 12 by reason of a partial trigger event occurring in relation to the qualifying transaction,

“O” is the amount of the deferred tax that is outstanding at the time of the trigger event, and

“T” is the amount of the deferred tax.

(8) In this paragraph “the instalments period” means the period—

- (a) beginning with the time the CT payment plan is entered into, and
- (b) ending with the day on which the final instalment of the deferred tax is due under paragraph 9.

Part of outstanding balance attributable to particular qualifying transaction due

12 (1) This paragraph applies where—

- (a) a CT payment plan is entered into by a company,
- (b) during the instalments period a partial trigger event occurs in relation to a qualifying transaction listed in the plan, and
- (c) a trigger event has not previously occurred in relation to that qualifying transaction during the instalments period.

(2) A partial trigger event occurs in relation to a qualifying transaction within sub-paragraph (2) of paragraph 3 if the transferee disposes of part (but not all) of the asset that is the subject of the transaction.

Section 21(2)(b) of TCGA 1992 (meaning of part disposal of an asset) applies for the purposes of this sub-paragraph as it applies for the purposes of that Act.

(3) A partial trigger event occurs in relation to a qualifying transaction within sub-paragraph (3) or (4) of paragraph 3 if there is a disposal by the transferee of a right or liability under the loan relationship or derivative contract concerned which amounts to a related transaction (as defined in section 304 or 596 of CTA 2009 as the case may be).

(4) A partial trigger event occurs in relation to a qualifying transaction within sub-paragraph (5) of paragraph 3 if the transferee enters into a subsequent transaction which results in a reduction in the accounting value of the intangible fixed asset that is the subject of the qualifying transaction but does not result in the intangible fixed asset ceasing to be recognised in the transferee's balance sheet.

(5) In relation to an intangible fixed asset that has no balance sheet value (or no longer has a balance sheet value) sub-paragraph (4) applies as if, immediately before the subsequent transaction, it did have a balance sheet value.

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- (6) On the occurrence of the partial trigger event an amount of the deferred tax is due.
- (7) The amount due is the amount that is just and reasonable having regard to the amount that would have been due had a trigger event occurred in relation to the qualifying transaction instead.
- (8) In this paragraph “the instalments period” and “trigger event” have the same meaning as in paragraph 11.]

[^{F1440}SCHEDULE 3A

ELECTRONIC LODGEMENT OF TAX RETURNS, ETC.

Textual Amendments

F1440 Sch. 3A inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), [Sch. 28 para. 2](#)

Modifications etc. (not altering text)

C717 Sch. 3A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **9(6)**

C718 Sch. 3A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **13(6)** (with reg. 1(4)(6))

C719 Sch. 3A applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **20**

C720 Sch. 3A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(6)**

PART I

TAX RETURNS: GENERAL

The basic rule

- 1 (1) Sub-paragraph (2) below applies where a person is—
- (a) required by a notice to which this Schedule applies, or
 - (b) subject to any other requirement to which this Schedule applies,
- to deliver or make a return to an officer of the Board or to the Board.
- (2) The requirement to deliver or make the return shall be treated as fulfilled by the person subject to the requirement if—
- (a) information is transmitted electronically in response to that requirement; and
 - (b) each of the conditions in Part III of this Schedule is met with respect to that transmission.
- (3) Sub-paragraphs (4) and (5) below apply where the requirement to deliver or make the return is fulfilled by virtue of sub-paragraph (2) above.
- (4) Any requirement—

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- (a) under any provision of Part II of this Act [^{F1441}or Schedule 18 to the Finance Act 1998] that the return include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete, or
 - (b) under or by virtue of any other provision of the Taxes Acts that the return be signed or include any description of declaration or certificate,
- shall not apply.
- (5) The time at which the requirement to deliver or make the return is fulfilled is the end of the day during which the last of the conditions in Part III of this Schedule to be met with respect to the transmission is met.
- (6) In sub-paragraph (2)(a) above “information” includes any self-assessment, partnership statement, particulars or claim.

Textual Amendments

F1441 Words in Sch. 3A para. 1(4)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 43\(2\)](#); S.I. 1998/3173, art. 2

Returns to which Schedule applies

- 2 (1) This Schedule applies to a notice requiring a return to be delivered or made if—
- (a) the notice is given under any provision of the Taxes Acts or of regulations made under the Taxes Acts;
 - (b) the provision is specified for the purposes of this Schedule by an order made by the Treasury; and
 - (c) the notice is given after the day appointed by the order in relation to notices under the provision so specified.
- (2) This Schedule applies to any other requirement to deliver or make a return if—
- (a) the requirement is imposed by any provision of the Taxes Acts or of regulations made under the Taxes Acts;
 - (b) the provision is specified for the purposes of this Schedule by an order made by the Treasury; and
 - (c) the requirement is required to be fulfilled within a period beginning after the day appointed by the order in relation to the specified provision.
- (3) The power to make an order under this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (4) For the purposes of this Schedule, any reference to a requirement to deliver a return includes, in relation to regulations made under the principal Act [^{F1442}or under ITEPA 2003][^{F1443}or ITTOIA 2005], a reference to a requirement to render a return.

Textual Amendments

F1442 Words in Sch. 3A para. 2(4) inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 143](#) (with [Sch. 7](#))

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F1443 Words in Sch. 3A para. 2(4) inserted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 384](#) (with Sch. 2)

PART II

DOCUMENTS SUPPORTING CERTAIN TAX RETURNS

- 3 (1) This paragraph applies where—
- (a) a person is required by a notice to which this Schedule applies to deliver a return to an officer of the Board;
 - (b) the notice also requires any document other than the return (“a supporting document”) to be delivered;
 - (c) the provision under which the notice is given requires the supporting document to be delivered with the return;
 - (d) the notice states that the supporting document may be transmitted electronically; and
 - (e) the requirement to deliver the return is fulfilled by virtue of paragraph 1(2) of this Schedule.
- (2) The requirement to deliver the supporting document shall be treated as fulfilled by the person subject to the requirement if—
- (a) information is transmitted electronically in response to that requirement; and
 - (b) each of the conditions in Part III of this Schedule is met with respect to that transmission.
- (3) If information is not transmitted electronically in response to the requirement to deliver the supporting document, that requirement shall have effect as a requirement to deliver the document on or before the day which is the last day for the delivery of the return.
- (4) For the purposes of sub-paragraph (1)(b) above the reference to a document includes in particular a reference to any accounts, statements or reports.
- (5) Where the requirement to deliver the supporting document is fulfilled by virtue of sub-paragraph (2) above, the time at which it is fulfilled is the end of the day during which the last of the conditions in Part III of this Schedule to be met with respect to the transmission is met.

PART III

THE CONDITIONS

Approved persons

- 4 (1) The first condition is that the transmission must be made by a person approved by the Board.
- (2) A person seeking approval under this paragraph shall be given notice of the grant or refusal of approval.
- (3) A person may be approved for the purpose of transmitting the information—

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- (a) on behalf of another person or other persons; or
 - (b) on his own behalf.
- (4) An approval under this paragraph may be withdrawn by notice with effect from such date as may be specified in the notice.
- (5) A notice refusing or withdrawing an approval shall state the grounds for the refusal or withdrawal.
- (6) A person who is refused approval or whose approval is withdrawn may appeal^{F1444} ... against the refusal or withdrawal.
- (7) The appeal shall be made by notice given to the Board before the end of the period of 30 days beginning with the day on which notice of the refusal or withdrawal was given to the appellant.
- (8) [^{F1445}If an appeal is notified to the tribunal under section 49D, 49G or 49H, the tribunal] shall not allow the appeal unless it appears^{F1446} ... that, having regard to all the circumstances, it is unreasonable for the approval to be refused or (as the case may be) withdrawn.
- (9) If the [^{F1447}tribunal allows] an appeal by a person who has been refused approval, [^{F1448}it] shall specify the date from which the approval is to have effect.

Textual Amendments

F1444 Words in Sch. 3A para. 4(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 61(2)**

F1445 Words in Sch. 3A para. 4(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 61(3)(a)**

F1446 Words in Sch. 3A para. 4(8) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 61(3)(b)**

F1447 Words in Sch. 3A para. 4(9) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 61(4)(a)**

F1448 Word in Sch. 3A para. 4(9) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 61(4)(b)**

Approved manner of transmission

- 5
- (1) The second condition applies if the person who makes the transmission is notified by the Board of any requirements for the time being applicable to him as to the manner in which transmissions are to be made by him or as to the manner in which any description of transmission is to be made by him.
 - (2) The second condition is that the transmission must comply with the requirements so notified.
 - (3) The requirements referred to include in particular requirements as to—
 - (a) the hardware or type of hardware, or
 - (b) the software or type of software,to be used to make transmissions or a description of transmissions.

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Content of transmission

- 6 The third condition is that the transmission must signify, in a manner approved by the Board, that before the transmission was made a hard copy of the information proposed to be transmitted was made and authenticated in accordance with Part IV of this Schedule.

Procedure for accepting electronic transmissions

- 7 (1) The fourth condition is that the information transmitted must be accepted for electronic lodgement.
- (2) For the purposes of this Schedule, information is accepted for electronic lodgement if it is accepted under a procedure selected by the Board for the purposes of this Schedule.
- (3) The selected procedure may in particular consist of or include the use of specially designed software.

PART IV

HARD COPIES OF INFORMATION TRANSMITTED

Provisions about making of hard copies

- 8 (1) A hard copy is made in accordance with this Part of this Schedule if it is made under arrangements designed to ensure that the information contained in the hard copy is the information in fact transmitted.
- (2) A hard copy is authenticated in accordance with this Part of this Schedule if—
- (a) where the transmission is made in response to a requirement imposed by a notice under Part II of this Act [^{F1449}or Schedule 18 to the Finance Act 1998] to deliver a return, the hard copy is endorsed with a declaration by the relevant person that the hard copy is to the best of his knowledge correct and complete; and
 - (b) in any other case, if the hard copy is signed by the relevant person.
- (3) In sub-paragraph (2) above “the relevant person” means—
- (a) where the transmission is made as mentioned in sub-paragraph (2)(a) above, the person who, but for paragraph 1(4)(a) of this Schedule, would have been required to make the declaration there mentioned;
 - (b) in any other case, the person subject to the requirement to deliver or make the return or, in the case of a document other than a return, deliver the document.

Textual Amendments

F1449 Words in Sch. 3A para. 8(2)(a) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 43\(3\)](#); [S.I. 1998/3173](#), art. 2

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Meaning of “hard copy”

- 9 In this Part of this Schedule “hard copy”, in relation to information held electronically, means a printed out version of that information.

PART V

STATUS OF INFORMATION

Exercise of powers

- 10 (1) Sub-paragraphs (2) to (5) below apply where information transmitted in response to a requirement to deliver or make a return is accepted for electronic lodgement.
- (2) An officer of the Board shall have all the powers that he would have had if the information accepted had been contained in a return delivered by post.
- (3) The Board shall have all the powers that they would have had if the information accepted had been contained in a return delivered by post.
- (4) Where the information is transmitted in response to a notice given under any provision of Part II of this Act, any power which, if the information had been contained in a return delivered by post, a person would have had under this Act to amend the return—
- (a) by delivering a document, or
 - (b) by notifying amendments,
- to an officer of the Board, shall have effect as if the power enabled that person to deliver a statement of amended information to the officer.
- (5) Any right that a person would have had, if the information transmitted had been contained in a return delivered by post, to claim that tax charged under an assessment was excessive by reason of some mistake or error in the return shall have effect as far as the claimant is concerned as if the information transmitted had been contained in a return delivered by post.
- (6) Where information transmitted in response to a requirement to deliver a document other than a return is accepted for electronic lodgement, an officer of the Board shall have all the powers that he would have had if the information had been contained in a document delivered by post.
- (7) This paragraph is subject to paragraph 11 of this Schedule.

Proceedings

- 11 (1) Sub-paragraphs (2) to (4) below apply where—
- (a) a person is required by a notice to which this Schedule applies, or subject to any other requirement to which this Schedule applies, to deliver or make a return; and
 - (b) that requirement is fulfilled by virtue of paragraph 1(2) of this Schedule.
- (2) A hard copy shown to have been made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission in question shall be treated for the purposes of any proceedings as if it were a return delivered or made in response to the requirement.

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- (3) Sub-paragraph (4) below applies if no hard copy is shown to have been made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission in question.
- (4) A hard copy certified by an officer of the Board to be a true copy of the information transmitted shall be treated for the purposes of any proceedings in relation to which the certificate is given as if it—
- (a) were a return delivered or made in response to the requirement in question, and
 - (b) contained any declaration or signature which would have appeared on a hard copy made and authenticated in accordance with Part IV of this Schedule for the purposes of the transmission.
- (5) Where—
- (a) a person is required by a notice to which this Schedule applies to deliver any document other than a return, and
 - (b) that requirement is fulfilled by virtue of paragraph 3(2) of this Schedule, sub-paragraphs (2) to (4) above shall apply as if any reference to a return delivered in response to the requirement were a reference to a document delivered in response to the requirement.
- (6) In this paragraph—
- “hard copy” has the same meaning as in Part IV of this Schedule; and
- “proceedings” includes proceedings before ^{F1450}... any tribunal having jurisdiction by virtue of any provision of the Taxes Acts.]

Textual Amendments

F1450 Words in Sch. 3A para. 11(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 62](#)

SCHEDULE 4

SAVINGS AND TRANSITORY PROVISIONS

Declaration of secrecy

- 1 (1) Section 6(4) of this Act shall not apply to a person who, before 10th July 1964, made a declaration in any of the forms set out in Schedule 2 to the Income Tax Act 1952, or a declaration of secrecy in a form approved by the Board.
- (2) General or Special Commissioners or other persons who made declarations in the form in Part I of Schedule 1 to the Income Tax Management Act 1964, or in the form in Schedule 2 to the Income Tax Act 1952, before the coming into force of paragraph 16 of Schedule 10 to the Finance Act 1965 (which included in the form of declaration a reference to the new taxes imposed by that Act) shall be subject to the same obligations as to secrecy with respect to those taxes as they are subject to with respect to income tax.

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- (3) The repeals made by the principal Act shall not alter the effect or validity of any declaration made before the commencement of this Act.

Information about interest paid or credited without deduction of tax by banks, etc.

- 2 A notice served under section 29 of the Income Tax Act 1952 (re-enacted in section 17 of this Act) on the Postmaster General before 1st October 1969 shall, if it has not been complied with before that date, be deemed to have been served on the Director of Savings; and section 17(1) of this Act shall, in its application to the National Savings Bank, have effect as if the reference to interest paid or credited by the Director of Savings included, as regards any period before the said date, a reference to interest paid or credited by the Postmaster General to depositors.

Assessments

- 3 (1) Section 36 of this Act shall not apply to tax for any year before the year 1936—37.
(2) Section 41 of this Act shall not apply to any assessment signed before 6th April 1965.

Claims

- 4 (1) This paragraph has effect as respects relief under any enactment repealed by the principal Act, or repealed or terminated by any Act passed before that Act, so far as it remains in force after the commencement of this Act.
(2) Section 42 of this Act shall apply to any such relief in like manner as section 9 of the Income Tax Management Act 1964 would have applied but for the passing of this Act, and nothing in the repeals made by the principal Act shall affect any enactment determining whether the claim is made to the inspector or the Board, or the Commissioners to whom an appeal lies on the claim.
- 5 An appeal, or other proceedings in the nature of an appeal, instituted on a claim, or proceedings in the nature of a claim, made before 6th April 1965 shall be continued before the same Commissioners notwithstanding that, under Schedule 2 to this Act or Schedule 2 to the Income Tax Management Act 1964, an appeal on the claim should have been made to some other Commissioners.

F1451 6

Textual Amendments

F1451 Sch. 4 para. 6 repealed (3.5.1994) by [Finance Act 1994 \(c. 9\)](#), [Sch. 26 Pt. 5\(22\)](#)

Choice of Commissioners to hear proceedings

- 7 Neither section 44 of this Act nor any other provision in this Act shall apply to an appeal against an assessment signed, claim made, or other proceedings instituted, before 6th April 1965 so as to require the proceedings to be heard by Commissioners other than those who would have heard the proceedings if the Income Tax Management Act 1964 had not passed.

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Settling of appeals by agreement

F1452⁸

Textual Amendments

F1452 Sch. 4 para. 8 repealed by [Finance Act 1982 \(c. 39\)](#), s.157, **Sch.22 Part X**.

Interest on tax

9 F1453⁽¹⁾

- (2) For the purposes of section 88 of this Act the due date for payment of so much of any surtax for the year 1965—66 as is attributable to subsection (1) of the said section 15 shall be taken to be 1st September 1967, instead of 1st January 1967.

Textual Amendments

F1453 Sch. 4 para. 9(1) repealed by [Finance \(No.2\) Act 1975 \(c. 45\)](#), s. 75, **Sch.14 Part III** in relation to tax charged by assessments notice of which was issued after 31 July 1975.

Penalties, etc.

- 10 Section 98 of this Act shall have effect as if the Table contained in it (columns 1 and 2 of which correspond respectively to columns 2 and 3 of Schedule 6 to the Finance Act 1960) included, in the appropriate column, so far as they remained in force, the enactments and regulations mentioned in or added to the said Schedule 6 which were repealed or terminated by any Act passed before this Act.
- 11 Section 103(2) of this Act shall not apply to tax for any year before the year 1936—37.
- 12 The repeals made by the principal Act shall not affect proceedings for any offence punishable under section 505 of the Income Tax Act 1952 and committed before the repeal of the said section 505 by the Theft Act 1968, or, in Northern Ireland, by the Theft Act (Northern Ireland) 1969.

Northern Ireland

F1454¹³

Textual Amendments

F1454 Sch. 4 para. 13 repealed by [Judicature \(Northern Ireland\) Act 1978 \(c.23\)](#), s.122, **Sch.7** on and after 18 April 1979; [S.I. 1978/422](#).

- 14 Part V of this Act, and the repeal by the principal Act of the provisions corresponding to Part V of this Act, shall not apply to proceedings falling within paragraph 10(1) of Schedule 5 to the Income Tax Management Act 1964 (assessments, etc. for 1964—65 and earlier years).

Status:

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