



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART II

#### RETURNS OF INCOME AND GAINS

##### *Income tax*

#### [<sup>F1</sup>8A] **Trustee's return.**

[<sup>F2</sup>(1) For the purpose of establishing the amounts in which [<sup>F3</sup>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, [<sup>F4</sup>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 [<sup>F5</sup>any relevant trustee] require the trustee—

- (a) to make and deliver to the officer <sup>F6</sup>..., 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.

<sup>F7</sup>(1A) . . . . . ]

[ For the purposes of subsection (1) above—

- <sup>F8</sup>(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
- (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 <sup>F9</sup>...]

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

- <sup>F10</sup>(1B) (a) in the case of a non-electronic return, on or before 31st October in Year 2, and

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- (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—
- <sup>F11</sup>(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

- F1** 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\(1\)\(5\)](#)
- F2** 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
- F3** 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\(3\)\(a\)](#)
- F4** 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\(1\)](#)
- F5** 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\(3\)\(b\)](#)
- F6** 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\(3\)](#)
- F7** 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\(3\)](#)
- F8** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F9** 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\(3\)](#)

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- F10** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 89\(4\)](#)
- F11** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 103\(4\)](#)

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**Modifications etc. (not altering text)**

- C1** 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)
- C2** 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)

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**Changes and effects yet to be applied to :**

- s. 8A(1B) substituted by 2017 c. 32 Sch. 14 para. 4(6)
- s. 8A(1D) words substituted by 2017 c. 32 Sch. 14 para. 4(7)
- s. 8A(1E) words substituted by 2017 c. 32 Sch. 14 para. 4(8)
- s. 8A(1AA)(a) words substituted by 2017 c. 32 Sch. 14 para. 4(4)
- s. 8A(2) substituted by 2017 c. 32 Sch. 14 para. 4(10)
- s. 8A(3) words substituted by 2017 c. 32 Sch. 14 para. 4(11)
- s. 8A(4) words substituted by 2017 c. 32 Sch. 14 para. 4(11)

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

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

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

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 49E(5A) inserted by 2021 c. 26 Sch. 27 para. 4
- s. 49EA inserted by 2021 c. 26 Sch. 27 para. 5
- s. 49FA inserted by 2021 c. 26 Sch. 27 para. 6
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- s. 69(1)(aa) inserted by 2021 c. 26 Sch. 27 para. 7(a)
- s. 103ZA(m)-(o) inserted by 2021 c. 26 Sch. 27 para. 8(b)
- s. 107A(3)(e) inserted by 2021 c. 26 Sch. 27 para. 9(3)(c)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)

- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)