

SCHEDULES

SCHEDULE 29

AMENDMENTS TO MACHINERY OF SELF-ASSESSMENT

PART 4

PROCEDURE ON COMPLETION OF ENQUIRY

Procedure on completion of enquiry into personal or trustee return

- 8 (1) For section 28A of the Taxes Management Act 1970 (c. 9) (amendment of self-assessment where enquiries made) substitute—

“28A Completion of enquiry into personal or trustee return

- (1) An enquiry under section 9A(1) of this Act is completed when an officer of the Board by notice (a “closure notice”) informs the taxpayer that he has completed his enquiries and states his conclusions.

In this section “the taxpayer” means the person to whom notice of enquiry was given.

- (2) A closure notice must either—
- (a) state that in the officer’s opinion no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to his conclusions.
- (3) A closure notice takes effect when it is issued.
- (4) The taxpayer may apply to the Commissioners for a direction requiring an officer of the Board to issue a closure notice within a specified period.
- (5) Any such application shall be heard and determined in the same way as an appeal.
- (6) The Commissioners hearing the application shall give the direction applied for unless they are satisfied that there are reasonable grounds for not issuing a closure notice within a specified period.”

- (2) This paragraph applies—
- (a) where the notice of enquiry is given after the passing of this Act, or
 - (b) where the enquiry is in progress immediately before the passing of this Act.

For the purposes of paragraph (b) an enquiry is in progress until the officer’s enquiries fall to be treated as completed under section 28A(5) of the Taxes Management Act 1970 (c. 9) (as that provision had effect apart from this Schedule).