

Status: This version of this part contains provisions that are prospective.

Changes to legislation: Finance (No. 2) Act 2017, Paragraph 3 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 14

DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

PART 1

AMENDMENTS OF TMA 1970

- 3 (1) Section 8 (personal return) is amended as follows.
- (2) For the heading substitute “ Notices to file: persons other than trustees ”.
- (3) For subsection (1) substitute—
- “ (1) For the purpose of establishing—
- (a) the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, and
- (b) the amount payable by the person by way of income tax for the year, an officer of Revenue and Customs may give the person a notice to file for the year of assessment.”
- (4) In subsection (1AA)(a) for “ return ” substitute “ information filed in response to the notice to file or in any end of period statement for the year of assessment provided to HMRC by the person ”.
- (5) After subsection (1AA) insert—
- “(1AB) A notice to file for a year of assessment is a notice requiring the person concerned—
- (a) to file the following for that year (in addition to any end of period statement for the year that may be required by regulations under paragraph 8 of Schedule A1)—
- (i) such information as may reasonably be required in pursuance of the notice for the purpose mentioned in subsection (1),
- (ii) a self-assessment (but see section 9(2)), and
- (iii) a final declaration, and
- (b) to deliver to HMRC such accounts, statements, or other documents (relating to the information filed as mentioned in paragraph (a)(i) and (ii)) as may reasonably be required for the purpose mentioned in subsection (1).
- ”

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(1AC) The duty to file the things mentioned in subsection (1AB)(a) is to be complied with—

- (a) where the person is not required to provide an end of period statement for the year, by making and delivering to HMRC a return containing those things, and
- (b) where the person is required to provide such a statement, by—
 - (i) making and delivering to HMRC a return containing those things, or
 - (ii) providing those things to HMRC using the facility to file mentioned in paragraph 9 of Schedule A1.

(1AD) It is immaterial that any of the information required as mentioned in subsection (1AB)(a)(i) in response to a notice to file has been provided to HMRC before the date of the notice.”

(6) In subsection (1B)—

- (a) for “a return under this section” substitute “ the information filed in response to a notice to file ”;
- (b) after “relevant” insert “ partnership ”.

(7) In subsection (1C)—

- (a) after “ “relevant” insert “ partnership ”;
- (b) after “means a” insert “ partnership ”;
- (c) for “of this Act” substitute “ , or under regulations under paragraph 10 of Schedule A1, ”.

(8) For subsection (1D) substitute—

“(1D) Where the method to be used for complying with a notice to file for a year of assessment (Year 1) is filing a return—

- (a) if the return is a non-electronic return, the person must comply with the notice on or before 31 October in Year 2, and
- (b) if the return is an electronic return, the person must comply with the notice on or before 31 January in Year 2.”

(9) In subsection (1F) for “a return” substitute “ the return ”.

(10) In subsection (1G) for “a return” substitute “ the return ”.

(11) After subsection (1H) insert—

“(1HA) Where the method to be used for complying with a notice to file for a year of assessment (Year 1) is using the facility mentioned in paragraph 9 of Schedule A1, the person must comply with the notice on or before—

- (a) 31 January in Year 2, or
- (b) if later, the last day of the period of 3 months beginning with the date of the notice.”

(12) For subsection (2) substitute—

“(2) The final declaration required by a notice to file is a declaration by the person concerned to the effect that to the best of the person's knowledge the information and self-assessment filed in response to the notice are (taken together) correct and complete.”

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- (13) In subsections (3), (4) and (4A) for “under this section” substitute “ to file ”.
- (14) In subsection (4B) for the words from “may” to “income” substitute “ to file may require the information filed in response ”.
- (15) After subsection (5) insert—
- “(6) In this section “notice to file” means a notice to file under this section.
- (7) In the Taxes Acts, unless the contrary intention appears, a reference (whether specific or general)—
- (a) to a return under this section for a year of assessment, is to—
 - (i) the information, self-assessment and final declaration filed for the year under this section, and
 - (ii) any end of period statement for the year provided to HMRC;
 - (b) to anything required to be included in a return under this section for a year of assessment, is to—
 - (i) the information, self-assessment and final declaration required to be filed for the year under this section, and
 - (ii) any end of period statement for the year required to be provided to HMRC, and
 - (c) to making or delivering a return under this section, is to—
 - (i) making or delivering a return as mentioned in subsection (1AC)(a) or (b)(i), or
 - (ii) if the response to a notice to file is made using the facility mentioned in paragraph 9 of Schedule A1, making the final declaration required by the notice.”

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Changes and effects yet to be applied to :

- Sch. 14 para. 3 coming into force by [S.I. 2021/1079 reg. 2](#)

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

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

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)