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SCHEDULES

SCHEDULE 14

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

PROSPECTIVE

PART 1

AMENDMENTS OF TMA 1970

- 1 TMA 1970 is amended as follows.
- 2 (1) Section 7 (notice of liability) is amended as follows.
 - (2) In subsection (1A) for the words from “under section 8” to the end substitute “ to file under section 8 for the year of assessment ”.
 - (3) In subsection (1B)(a) for the words from “under section 8” to “gains” substitute “ to file under section 8 for the year of assessment ”.
 - (4) In subsection (7) for “section 9” substitute “ section 8 or 8A ”.
- 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)—

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- (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).
- (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—

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- (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.”

(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.”

4 (1) Section 8A (trustee's return) is amended as follows.

(2) For the heading substitute “ Notices to file: trustees ”.

(3) For subsection (1) substitute—

“(1) For the purpose of establishing—

- (a) the amounts in which 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, and
 - (b) the amount payable by them by way of income tax for the year,
- an officer of Revenue and Customs may give any relevant trustee a notice to file for the year of assessment.

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(1ZA) A notice to file may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer giving the notice thinks fit.”

(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 relevant trustees ”.

(5) After subsection (1AA) insert—

“(1AB) A notice to file for a year of assessment is a notice requiring the trustee to whom it is given—

(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).

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

(a) where the relevant trustees are not required to provide an end of period statement for the year, by the trustee making and delivering to HMRC a return containing those things, and

(b) where the relevant trustees are required to provide such a statement, by the trustee—

(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) For subsection (1B) substitute—

“(1B) Where the method to be used by the trustee 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 trustee must comply with the notice on or before 31 October in Year 2, and

(b) if the return is an electronic return, the trustee must comply with the notice on or before 31 January in Year 2.”

(7) In subsection (1D) for “a return” substitute “ the return ”.

(8) In subsection (1E) for “a return” substitute “ the return ”.

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(9) After subsection (1F) insert—

“(1FA) 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 trustee 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.”

(10) For subsection (2) substitute—

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

(11) In subsections (3) and (4) for “under this section” substitute “ to file ”.

(12) 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.”

5 In section 8B (withdrawal of notice under section 8 or 8A)—

- (a) in the heading after “notice” insert “ to file ”;
- (b) in subsection (1) after “notice” insert “ to file ”.

6 (1) Section 9 (returns to include self-assessment) is amended as follows.

(2) For the heading substitute “ Self-assessment required by a notice to file ”.

(3) In subsection (1) for the words from the beginning to “say—” substitute “ Subject to subsection (1A), the self-assessment required by virtue of subsection (1AB)(a) of section 8 or 8A from a person given a notice to file for a year of assessment is— ”.

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- (4) In subsection (2) for “to comply with subsection (1) above” substitute “by virtue of section 8 or 8A to make and file a self-assessment”.
- (5) In subsection (3) for the words from “, a person” to “above” substitute “required by virtue of section 8 or 8A, a person does not include a self-assessment”.
- (6) In subsection (3A) after “self-assessment” insert “under section 8 or 8A”.
- 7 (1) Section 12ZH (NRCGT returns and self-assessment: section 8) is amended as follows.
- (2) In subsection (3) for the words from “required” to “return” substitute “given a notice to file”.
- (3) In subsection (4) after “(1G)” insert “and (1HA)”.
- (4) In subsections (5) and (6) omit “, for the purposes set out in section 9(1),”.
- (5) In subsection (8)(b) for “section 9” substitute “section 8”.
- (6) In subsection (10) for “section 9” substitute “section 8”.
- (7) In subsection (11) for “section 9” substitute “section 8”.
- 8 (1) Section 12ZI (NRCGT returns and self-assessment: section 8A) is amended as follows.
- (2) In subsection (3) for the words from “required” to “return” substitute “given a notice to file”.
- (3) In subsection (4)(b) after “(1E)” insert “and (1FA)”.
- (4) In subsections (5) and (6) omit “, for the purposes set out in section 9(1),”.
- (5) In subsection (8)(b) for “section 9” substitute “section 8A”.
- (6) In subsection (10) for “section 9” substitute “section 8A”.
- (7) In subsection (11) for “section 9” substitute “section 8A”.
- 9 In section 12AA(10A) (definitions) for “ “partnership return”” substitute “ “section 12AA partnership return””.
- 10 In section 12AB(1) (partnership return to include partnership statement) in the words before paragraph (a) after “Every” insert “section 12AA”.
- [^{F1}10A In section 12AB(1C) (further information to be included in partnership return in certain cases), before “partnership return” insert “section 12AA”.]

Textual Amendments

F1 Sch. 14 para. 10A inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 7\(3\)](#)

- [^{F2}10B In section [12ABZA](#) (partnership returns: overseas partners in investment partnerships etc)—
- (a) in the heading, before “Partnership returns” insert “Section 12AA”;
- (b) in subsections (1), (3), and (4), before every “partnership return” insert “section 12AA”.]

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Textual Amendments

F2 Sch. 14 para. 10B inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 9](#)

[^{F3}10B(A)] Section 12ABZAA (returns relating to LLP not carrying on business etc with view to profit) is amended as follows.

(2) For subsection (2) substitute—

“(2) For the purposes of the relevant enactments—

- (a) where the relevant return purports to be a section 12AA partnership return, treat it as a section 12AA partnership return;
- (b) where the relevant return purports to be a Schedule A1 partnership return, treat it as a Schedule A1 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 section 12AA or Schedule A1 partnership return (as the case may be) in a corresponding partnership case).”

(3) In subsection (5), in the definition of “purported partnership return”—

- (a) in paragraph (a), for “partnership return” substitute “section 12AA or Schedule A1 partnership return”;
- (b) in paragraph (b), for “partnership return” substitute “section 12AA or Schedule A1 partnership return (as the case may be)”.]

Textual Amendments

F3 Sch. 14 para. 10BA inserted (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [s. 104\(4\)](#)

[^{F4}10C] In section 12ABZB (partnership return conclusive as to partnership shares)—

- (a) in the heading, before “Partnership return” insert “Section 12AA”;
- (b) in subsections (1), (3), (5), (7), (8), (9), (11) and (12), before every “partnership return” insert “section 12AA”.]

Textual Amendments

F4 Sch. 14 para. 10C inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 15\(2\)](#)

11 (1) Section 12ABA (amendment of partnership return by taxpayer) is amended as follows.

(2) In subsection (1)—

- (a) omit the words from “by the” to “successor,”;
- (b) at the end insert “given by—
 - (a) in the case of a section 12AA partnership return, the partner who made and delivered the return or his successor, and
 - (b) in the case of a Schedule A1 partnership return, the nominated partner.”

(3) In subsection (4) after “date” insert “, in relation to a section 12AA partnership return,”.

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- (4) After subsection (4) insert—
- “(5) In this section “the filing date”, in relation to a Schedule A1 partnership return for a year of assessment (Year 1), means 31 January of Year 2.”
- 12 (1) Section 12ABB (HMRC power to correct partnership return) is amended as follows.
- (2) In subsection (2), for the words from “by notice” to the end substitute—
- “(a) in the case of a section 12AA partnership return, by notice to the partner who made and delivered the return, or his successor, and
- (b) in the case of a Schedule A1 partnership return, by notice to the nominated partner.”
- (3) In subsection (4) for the words from “the person” to the end substitute “notice rejecting the correction is given—
- (a) in the case of a section 12AA partnership return, by the person to whom the notice of correction was given or his successor, and
- (b) in the case of a Schedule A1 partnership return, by the nominated partner.”
- 13 (1) Section 12AC (notice of enquiry into partnership return) is amended as follows.
- (2) In subsection (1)—
- (a) after “return if” insert “, within the time allowed, ”;
- (b) at the beginning of paragraph (a) insert “ in the case of a section 12AA partnership return, ”;
- (c) after that paragraph insert—
- “(aa) in the case of a Schedule A1 partnership return, to the nominated partner.”;
- (d) omit paragraph (b).
- (3) In subsection (7)—
- (a) the words from “the day” to the end become paragraph (a);
- (b) at the beginning of that paragraph insert “ in relation to a section 12AA partnership return, ”;
- (c) after that paragraph insert—
- “(b) in relation to a Schedule A1 partnership return for a year of assessment (Year 1), means 31 January of Year 2.”
- 14 (1) Section 12B (records to be kept for purposes of returns) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) This section applies to any person who may—
- (a) be given a notice to file under section 8 or 8A in respect of a year of assessment,
- (b) be required by a notice under section 12AA to make and deliver a partnership return in respect of a year of assessment or other period, or
- (c) be required by regulations under paragraph 10 of Schedule A1 to provide a partnership return for a year of assessment.
- (1A) The person must—

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- (a) keep all such records as may be requisite for the purpose of enabling the person to make and deliver a correct and complete return, under that section or those regulations, for that year of assessment or period, and
 - (b) preserve those records until the end of the relevant day (see subsections (2) to (2ZB)).”
- (3) In subsection (2) for “day referred to in subsection (1) above is” substitute “relevant day is (subject to subsection (2ZB))”.
- (4) After subsection (2) insert—
 - “(2ZA) Subsection (2ZB) applies where, before the day mentioned in subsection (2), the person—
 - (a) is given a notice under section 8, 8A or 12AA, or
 - (b) becomes subject to a requirement imposed by regulations under paragraph 10 of Schedule A1.
 - (2ZB) Where this subsection applies the relevant day is the later of the day mentioned in subsection (2), and—
 - (a) if enquiries are made into the return, the day on which under section 28A(1B) or 28B(1B) those enquiries are completed, or
 - (b) if no such enquiries are made, the day on which an officer no longer has power to make them.”
- (5) In subsection (2A)—
 - (a) in paragraph (a) for “(1)” substitute “(1)(a) or (b)”;
 - (b) in the words after paragraph (b)—
 - (i) omit “the relevant day, that is to say,”;
 - (ii) for “(1)” substitute “(1A)”.
- (6) In subsection (3)(a) for “(1)” substitute “(1A)”.
- (7) In subsection (4)—
 - (a) for “(1)” substitute “(1A)”;
 - (b) at the end insert “and regulations under paragraph 11 of Schedule A1”.
- (8) In subsection (5) for “(1)” substitute “(1A)”.
- 15 In section 28ZA(6) (referral of questions during enquiry)—
 - (a) in paragraph (b) after “of this Act” insert “into a section 12AA partnership return”;
 - (b) after paragraph (b) insert—
 - “(c) in relation to an enquiry under section 12AC(1) of this Act into a Schedule A1 partnership return, the nominated partner.”
- 16 In section 28B(8) (completion of enquiry into partnership return) for the words from “the person” to the end substitute—
 - “(a) in relation to a section 12AA partnership return, the person to whom notice of enquiry was given or his successor, and
 - (b) in relation to a Schedule A1 partnership return, the nominated partner.”

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- 17 In section 28C(3) (determination of tax where no return delivered) for “section 9” substitute “ section 8 or 8A ”.
- 18 In section 28H(2)(b) (simple assessments)—
- (a) for the words “to make and deliver such a return” substitute “ imposed ”;
 - (b) after “notice” insert “ to file ”.
- 19 In section 28I(2)(b) (simple assessments for trustees)—
- (a) for the words “to make and deliver such a return” substitute “ imposed ”;
 - (b) after “notice” insert “ to file ”.
- 20 (1) Section 29 (assessment where loss of tax discovered) is amended as follows.
- (2) In subsection (2) at the end insert “(or, where the error or mistake is in an end of period statement forming part of the return, if that statement was provided on the basis of or in accordance with the practice generally prevailing at the time when it was provided).
 - (3) In subsection (6) after paragraph (a) insert—
 - “(aa) it is contained in any information provided by the taxpayer to HMRC under regulations under paragraph 7 of Schedule A1 (periodic updates);”.
- 21 In section 30B(10) (amendment of partnership statement where loss of tax discovered) at the end insert “ or (in relation to a Schedule A1 partnership return) the nominated partner ”.
- 22 (1) Section 42 (procedure for making claims) is amended as follows.
- (2) In subsection (2)—
 - (a) after “of this Act” insert “ , or where a partnership is required to provide a return by regulations under paragraph 10 of Schedule A1, ”;
 - (b) after “that section” insert “ or those regulations ”.
 - (3) In subsection (9) after “of this Act” insert “ or a Schedule A1 partnership return ”.
 - (4) In subsection (11)(a) after “of this Act” insert “ or a Schedule A1 partnership return ”.
- 23 (1) Section 59A (payments on account of income tax) is amended as follows.
- (2) In subsection (1)(a) for “section 9” substitute “ section 8 or 8A ”.
 - (3) In subsection (4A)(a) for “section 9” substitute “ section 8 or 8A ”.
- 24 (1) Section 59B (payment of income tax and capital gains tax: assessments other than simple assessments) is amended as follows.
- (2) In subsection (1)(a) for “section 9” substitute “ section 8 or 8A ”.
 - (3) In subsection (4A) for “section 9” substitute “ section 8 or 8A ”.
 - (4) In subsection (5A) for “section 9” substitute “ section 8 or 8A ”.
 - (5) In subsection (6) for “section 9” substitute “ section 8 or 8A ”.
- 25 (1) Section 106C (offence of failing to deliver a return) is amended as follows.
- (2) In subsection (1)—

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- (a) for “required by a notice under section 8 to make and deliver a return” substitute “ given a notice to file under section 8 ”;
- (b) in paragraph (a) for “the return” substitute “ a return under that section ”.
- (3) In subsection (2) for “the return” substitute “ a return under section 8 ”.
- 26 In section 106D(1) (offence of making inaccurate return)—
- (a) for “required by a notice under section 8 to make and deliver a return” substitute “ given a notice to file under section 8 ”;
- (b) in paragraph (a) after “return” insert “ under that section ”.
- 27 In section 106E (exclusions from offences under sections 106B to 106D) for “or make and deliver the return” substitute “ under section 7, or is given the notice to file under section 8, ”.
- 28 In section 107A(2)(a) (trustee liability for penalties) after “section 12B of this Act” insert “ or paragraph 12 of Schedule A1 to this Act ”.
- 29 In section 118(1) (interpretation)—
- (a) after the definition of “CTA 2010” insert—
- ““end of period statement” has the meaning given by paragraph 8(6) of Schedule A1, and references to an end of period statement for a tax year are to be read in accordance with that paragraph;”;
- (b) after the definition of “ITA 2007” insert—
- ““nominated partner” has the meaning given by paragraph 5(5) of Schedule A1;”
- (c) in the definition of “partnership return” for the words from “has the” to the end substitute “means (unless the context otherwise requires)—
- (a) a section 12AA partnership return, or
- (b) a Schedule A1 partnership return;”;
- (d) after the definition of “partnership return” insert—
- ““partnership statement”—
- (a) in relation to a section 12AA partnership return, means the statement required by section 12AB;
- (b) in relation to a Schedule A1 partnership return, has the meaning given by paragraph 10(6) of that Schedule;”
- (e) after the definition of “return” insert—
- ““Schedule A1 partnership return” has the meaning given by paragraph 10(6) of Schedule A1;
- “section 12AA partnership return” has the meaning given by section 12AA(10A) of this Act;”;
- (f) in the definition of “successor” after “delivered, a” insert “ section 12AA ”.
- 30 (1) Paragraph 3 of Schedule 1AB (recovery of overpaid tax) is amended as follows.
- (2) In sub-paragraph (2)(a) after “of this Act” insert “ or a Schedule A1 partnership return ”.
- (3) In sub-paragraph (3)(a) after “12AA” insert “ or a Schedule A1 partnership return ”.

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(4) In sub-paragraph (4) at the end insert “ or a Schedule A1 partnership return ”.

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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\(a\)](#)