



Finance Act 2020

2020 CHAPTER 14

PART 4

MISCELLANEOUS AND FINAL

Administration

103 HMRC: exercise of officer functions

- (1) Anything capable of being done by an officer of Revenue and Customs by virtue of a function conferred by or under an enactment relating to taxation may be done by HMRC (whether by means involving the use of a computer or otherwise).
- (2) Accordingly, it follows that HMRC may (among other things)—
 - (a) give a notice under section 8, 8A or 12AA of TMA 1970 (notice to file personal, trustee or partnership return);
 - (b) amend a return under section 9ZB of that Act (correction of personal or trustee return);
 - (c) make an assessment to tax in accordance with section 30A of that Act (assessing procedure);
 - (d) make a determination under section 100 of that Act (determination of penalties);
 - (e) give a notice under paragraph 3 of Schedule 18 to FA 1998 (notice to file company tax return);
 - (f) make a determination under paragraph 2 or 3 of Schedule 14 to FA 2003 (SDLT: determination of penalties).
- (3) Anything done by HMRC in accordance with subsection (1) has the same effect as it would have if done by an officer of Revenue and Customs (or, where the function is conferred on an officer of a particular kind, an officer of that kind).
- (4) In this section—

“HMRC” means Her Majesty’s Revenue and Customs;

Status: This is the original version (as it was originally enacted).

references to an officer of Revenue and Customs include an officer of a particular kind, such as an officer authorised for the purposes of an enactment.

- (5) This section is treated as always having been in force.
- (6) However, this section does not apply in relation to anything mentioned in subsection (1) done by HMRC if—
 - (a) before 11 March 2020, a court or tribunal determined that the relevant act was of no effect because it was not done by an officer of Revenue and Customs (or an officer of a particular kind), and
 - (b) at the beginning of 11 March 2020, the order of the court or tribunal giving effect to that determination had not been set aside or overturned on appeal.