
STATUTORY INSTRUMENTS

1997 No. 57

INCOME TAX

The Electronic Lodgement of Tax Returns Order 1997

<i>Made</i>	- - - -	<i>15th January 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th January 1997</i>
<i>Coming into force</i>	- -	<i>1st March 1997</i>

The Treasury, in exercise of the powers conferred on them by paragraph 2(1) of Schedule 3A to the Taxes Management Act 1970⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Electronic Lodgement of Tax Returns Order 1997, shall come into force on 1st March 1997 and shall have effect for the year 1996-97 and subsequent years of assessment.

2.—(1) The provisions set out in paragraph (2) are, by virtue of paragraph 2(1)(b) of Schedule 3A to the Taxes Management Act 1970, specified for the purposes of that Schedule.

(2) The provisions are—

- (a) section 8 of the Taxes Management Act 1970⁽²⁾ (personal return);
- (b) section 8A of that Act⁽³⁾ (trustee's return);
- (c) section 12AA of that Act⁽⁴⁾ (partnership return).

3. The day appointed pursuant to paragraph 2(1)(c) of Schedule 3A to the Taxes Management Act 1970 in relation to notices requiring returns to be delivered or made under the provisions specified by article 2 is 1st March 1997.

(1) 1970 c. 9; Schedule 3A was inserted by paragraph 2 of Schedule 28 to the Finance Act 1995 (c. 4).
(2) Section 8 was substituted by section 90(1) of the Finance Act 1990 (c. 29) and amended by section 178(1) of the Finance Act 1994 (c. 9), section 104(1) to (3) of the Finance Act 1995 and section 121(1) to (3) of, and Part V(6) of Schedule 41 to, the Finance Act 1996 (c. 8).
(3) Section 8A was inserted by section 90(1) of the Finance Act 1990 and amended by section 178(2) of the Finance Act 1994, sections 103(3) and (4) and 104(1) of the Finance Act 1995 and section 121(1) to (3) of, and Part V(6) of Schedule 41 to, the Finance Act 1996.
(4) Section 12AA was inserted by section 184 of the Finance Act 1994 and amended by sections 104(6) and 115(4) of the Finance Act 1995 and sections 121(6) and (7) and 123(1) to (4) of, and Part V(6) of Schedule 41 to, the Finance Act 1996.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

15th January 1997

Roger Knapman
Patrick McLoughlin
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 3A to the Taxes Management Act 1970 (inserted by paragraph 2 of Schedule 28 to the Finance Act 1995) (“Schedule 3A”) makes provision with respect to the electronic lodgement of tax returns and documents required in connection with tax returns. Paragraph 2(1) of Schedule 3A provides that the Schedule applies to a notice requiring a return to be delivered or made if the notice is given under any provision of the Taxes Acts, the provision is specified for the purposes of Schedule 3A by an order made by the Treasury, and the notice is given after the day appointed by the order in relation to the provision so specified.

Pursuant to paragraph 2(1) of Schedule 3A, this Order specifies three provisions of the Taxes Management Act 1970 for the purposes of Schedule 3A, namely section 8 (personal return), section 8A (trustee’s return) and section 12AA (partnership return). The Order provides that the day appointed in relation to these three provisions is 1st March 1997 and has effect for the year 1996-97 and subsequent years of assessment.