



Taxes Management Act 1970

1970 CHAPTER 9

[^{F1}PART 3A

REFERRAL OF QUESTIONS DURING ENQUIRY

Textual Amendments

- F1** Pt. 3A inserted (with effect and application in accordance with s. 88(3), Sch. 29 para. 6(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 6\(1\)](#)

28ZA Referral of questions during enquiry

- (1) At any time when an enquiry is in progress under section 9A(1) or 12AC(1) of this Act [^{F2}in relation to any matter], any question arising in connection with the subject-matter of the enquiry may be referred to the [^{F3}tribunal for its] determination.
- (2) Notice of referral must be given—
 - (a) jointly by the taxpayer and an officer of the Board,
 - ^{F4}(b)
 - (c) to the [^{F5}tribunal].
- ^{F6}(3)
- (4) More than one notice of referral may be given under this section in relation to an enquiry.
- (5) For the purposes of this section the period during which an enquiry is in progress [^{F7}in relation to any matter] is the whole of the period—
 - (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which [^{F8}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].
- (6) In this section “the taxpayer” means—

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- (a) in relation to an enquiry under section 9A(1) of this Act, the person to whom the notice of enquiry was given;
- (b) in relation to an enquiry under section 12AC(1) of this Act, the person to whom the notice of enquiry was given or his successor.

Textual Amendments

- F2** Words in s. 28ZA(1) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(2)**
- F3** Words in s. 28ZA(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(2)**
- F4** S. 28ZA(2)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(3)(a)**
- F5** Word in s. 28ZA(2)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(3)(b)**
- F6** S. 28ZA(3) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 12(4)**
- F7** Words in s. 28ZA(5) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(3)(a)**
- F8** Words in s. 28ZA(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 10(3)(b)**

28ZB Withdrawal of notice of referral

- (1) Either party may withdraw a notice of referral under section 28ZA of this Act ^{F9} ...
- ^{F10}(2)

Textual Amendments

- F9** Words in s. 28ZB(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 13(2)**
- F10** S. 28ZB(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 13(3)**

^{F11}28ZC Regulations with respect to referrals

.....

Textual Amendments

- F11** S. 28ZC omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 14**

28ZD Effect of referral on enquiry

- (1) While proceedings on a referral under section 28ZA of this Act are in progress in relation to an enquiry—
 - ^{F12}(a) no partial closure notice relating to the question referred shall be given,

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- (aa) no final closure notice shall be given in relation to the enquiry, and]
 - (b) no application may be made for a direction to give [^{F13}a notice referred to in paragraph (a) or (aa)].
- (2) For the purposes of this section proceedings on a referral are in progress where—
- (a) notice of referral has been given,
 - (b) the notice has not been withdrawn, and
 - (c) the questions referred have not been finally determined.
- (3) For the purposes of subsection (2)(c) above a question referred is finally determined when—
- (a) it has been determined by the [^{F14}tribunal], and
 - (b) there is no further possibility of that determination being varied or set aside (disregarding any power to give permission to appeal out of time).

Textual Amendments

- F12** S. 28ZD(1)(a)(aa) substituted for s. 28ZD(1)(a) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 11\(a\)](#)
- F13** Words in s. 28ZD(1)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 11\(b\)](#)
- F14** Word in s. 28ZD(3)(a) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 15](#)

28ZE Effect of determination

- (1) The determination of a question referred to the [^{F15}tribunal] under section 28ZA of this Act is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) The determination shall be taken into account by an officer of the Board—
- (a) in reaching his conclusions on the enquiry, and
 - (b) in formulating any amendments of the return required to give effect to those conclusions.
- (3) Any right of appeal under section 31(1)(a), (b) or (c) of this Act may not be exercised so as to reopen the question determined except to the extent (if any) that it could be reopened if it had been determined as a preliminary issue in that appeal.]

Textual Amendments

- F15** Word in s. 28ZE(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 16](#)

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

- [Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5](#)

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

- [s. 12ABZAA\(5\)\(a\) words substituted by 2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\) \(as inserted\) by 2020 c. 14 s. 104\(4\)](#)
- [s. 12ABZAA\(5\)\(b\) words substituted by 2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\) \(as inserted\) by 2020 c. 14 s. 104\(4\)](#)
- [s. 7\(1BA\) words substituted by 2017 c. 32 Sch. 14 para. 2\(3\)](#)
- [s. 8\(1AB\)-\(1AD\) inserted by 2017 c. 32 Sch. 14 para. 3\(5\)](#)
- [s. 8\(1HA\) inserted by 2017 c. 32 Sch. 14 para. 3\(11\)](#)
- [s. 8A\(1\)\(1ZA\) substituted for s. 8A\(1\) by 2017 c. 32 Sch. 14 para. 4\(3\)](#)
- [s. 8A\(1AB\)-\(1AD\) inserted by 2017 c. 32 Sch. 14 para. 4\(5\)](#)
- [s. 8A\(1FA\) inserted by 2017 c. 32 Sch. 14 para. 4\(9\)](#)
- [s. 8A\(6\)\(7\) inserted by 2017 c. 32 Sch. 14 para. 4\(12\)](#)
- [s. 12B\(1\)\(1A\) substituted for s. 12B\(1\) by 2017 c. 32 Sch. 14 para. 14\(2\)](#)
- [s. 12B\(2ZA\)\(2ZB\) inserted by 2017 c. 32 Sch. 14 para. 14\(4\)](#)
- [s. 12C and cross-heading inserted by 2017 c. 32 s. 60\(2\)](#)
- [s. 12AC\(1\)\(aa\) inserted by 2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- [s. 12AC\(7\)\(a\) words inserted by 2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- [s. 12AC\(7\)\(a\) words renumbered as s. 12AC\(7\)\(a\) by 2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- [s. 12AC\(7\)\(b\) inserted by 2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- [s. 12ABA\(5\) inserted by 2017 c. 32 Sch. 14 para. 11\(4\)](#)
- [s. 28ZA\(6\)\(c\) inserted by 2017 c. 32 Sch. 14 para. 15\(b\)](#)
- [s. 29\(6\)\(aa\) inserted by 2017 c. 32 Sch. 14 para. 20\(3\)](#)
- [s. 29\(7\)\(a\)\(ia\) omitted by 2019 c. 1 Sch. 2 para. 25\(6\)](#)
- [s. 46B\(5\)\(f\) and word inserted by 2009 c. 4 Sch. 1 para. 303](#)
- [s. 49E\(5A\) inserted by 2021 c. 26 Sch. 27 para. 4](#)
- [s. 49EA inserted by 2021 c. 26 Sch. 27 para. 5](#)
- [s. 49FA inserted by 2021 c. 26 Sch. 27 para. 6](#)
- [s. 61\(1A\) inserted by 2007 c. 15 Sch. 13 para. 33\(3\)](#)
- [s. 61\(1A\) omitted by 2008 c. 9 Sch. 43 para. 1\(3\)](#)
- [s. 63\(2\)\(aa\) inserted by 2007 asp 3 Sch. 5 para. 9\(2\)](#)
- [s. 69\(1\)\(aa\) inserted by 2021 c. 26 Sch. 27 para. 7\(a\)](#)
- [s. 103ZA\(m\)-\(o\) inserted by 2021 c. 26 Sch. 27 para. 8\(b\)](#)
- [s. 107A\(3\)\(e\) inserted by 2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- [Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- [Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- [Sch. A1 inserted by 2017 c. 32 s. 60\(3\)](#)