



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

Modifications etc. (not altering text)

- C1** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 12](#))
- C2** Pt. 2 applied (with modifications) by Social Security Contributions and Benefits Act 1992 (c. 4), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 3](#))

Income tax

^[F17] **Notice of liability to income tax and capital gains tax.**

(1) Every person who—

- (a) is chargeable to income tax or capital gains tax for any year of assessment, and
^[F2](b) falls within subsection (1A) or (1B),]
- shall, subject to subsection (3) below, within ^[F3]the notification period], give notice to an officer of the Board that he is so chargeable.

^[F4](1A) A person falls within this subsection if the person has not received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains.

(1B) A person falls within this subsection if the person—

- (a) has received a notice under section 8 requiring a return for the year of assessment of the person's total income and chargeable gains, and
(b) has received a notice under section 8B withdrawing the notice under section 8.

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- (1C) In subsection (1) “the notification period” means—
- (a) in the case of a person who falls within subsection (1A), the period of 6 months from the end of the year of assessment, or
 - (b) in the case of a person who falls within subsection (1B)—
 - (i) the period of 6 months from the end of the year of assessment, or
 - (ii) the period of 30 days beginning with the day after the day on which the notice under section 8 was withdrawn,
 whichever ends later.]
- (2) In the case of [^{F5}persons who are] chargeable as mentioned in subsection (1) above as [^{F6}the relevant trustees] of a settlement, that subsection [^{F7}and subsections (1A) to (1C) have effect as if references to a notice under section 8 were references to a notice under section 8A.]
- [^{F8}(2A) A person who—
- (a) falls within subsection (1A) or (1B), and
 - (b) is notified of a simple assessment for the year of assessment,
- is not required to give notice under subsection (1) for that year unless the person is chargeable to income tax or capital gains tax for the year of assessment on any income or gain that is not included in the assessment.]
- (3) A person shall not be required to give notice under subsection (1) above in respect of a year of assessment if for that year [^{F9}—
- (a) the person's total income consists of income from sources falling within subsections (4) to (7) below,
 - (b) the person has no chargeable gains, and
 - (c) the person is not liable to a high income child benefit charge.]
- (4) A source of income falls within this subsection in relation to a year of assessment if—
- (a) all payments of, or on account of, income from it during that year, and
 - (b) all income from it for that year which does not consist of payments,
- have or has been taken into account in the making of deductions or repayments of tax under [^{F10}PAYE regulations].
- (5) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year has been or will be taken into account—
- (a) in determining that person’s liability to tax, or
 - (b) in the making of deductions or repayments of tax under [^{F10}PAYE regulations].
- (6) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is—
- (a) income from which income tax has been deducted; [^{F11}or]
 - (b) income from or on which income tax is treated as having been deducted or paid [^{F12}.]
 - [^{F13}(c)
- and that person is not for that year liable to tax at a rate other than the basic rate [^{F14}, the dividend nil rate] [^{F15}, [^{F16}the Scottish basic rate,] [^{F17}a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,] [^{F18}the Welsh basic rate,] the [^{F19}dividend] ordinary rate] [^{F20}, the savings nil rate] [^{F21}or the starting rate for savings].

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[^{F22}(6A) A source of income falls within this subsection in relation to any person and any year of assessment if for that year—

- (a) all income from the source is dividend income (see section 19 of ITA 2007), and
- (b) the person—
 - (i) is UK-resident,
 - (ii) is not liable to tax at the dividend ordinary rate,
 - (iii) is not liable to tax at the dividend upper rate,
 - (iv) is not liable to tax at the dividend additional rate, and
 - (v) is not charged to tax under section 832 of ITTOIA 2005 (relevant foreign income charged on remittance basis) on any dividend income.]

(7) A source of income falls within this subsection in relation to any person and any year of assessment if all income from it for that year is [^{F23}income on which] he could not become liable to tax under a self-assessment made under section 9 of this Act in respect of that year.

^{F24}(8)

[^{F25}(9) For the purposes of this Act the relevant trustees of a settlement are—

- (a) in relation to income [^{F26}(other than gains treated as arising under [^{F27}Chapter 9 of Part 4 of ITTOIA 2005])], the persons who are trustees when the income arises and any persons who subsequently become trustees; and
- ^{F28}(aa) [in relation to gains treated as arising under [^{F29}Chapter 9 of Part 4 of ITTOIA 2005], the persons who are trustees in the year of assessment in which the gains arise and any persons who subsequently become trustees; and]
- (b) in relation to chargeable gains, the persons who are trustees in the year of assessment in which the chargeable gains accrue and any persons who subsequently become trustees.]]

Textual Amendments

- F1** S. 7 substituted (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1994 \(c. 9\)](#), s. 199(2)(3), [Sch. 19 para. 1\(1\)\(2\)](#); [S.I. 1998/3173](#), art. 2
- F2** S. 7(1)(b) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(a\)](#)
- F3** Words in s. 7(1) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(2\)\(b\)](#)
- F4** S. 7(1A)-(1C) inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(3\)](#)
- F5** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(a\)](#)
- F6** Words in s. 7(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(1\)\(b\)](#)
- F7** Words in s. 7(2) substituted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 2\(4\)](#)
- F8** S. 7(2A) inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 2](#)
- F9** Words in s. 7(3) substituted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 1 para. 2](#)

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- F10** Words in s. 7(4)(5) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 124](#) (with [Sch. 7](#))
- F11** Word in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(i\)](#)
- F12** Comma in s. 7(6)(b) substituted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(ii\)](#)
- F13** S. 7(6)(c) omitted (with effect in accordance with s. 5(10) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iii\)](#)
- F14** Words in s. 7(6) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(a\)\(iv\)](#)
- F15** Words in s. 7(6) inserted (with effect for the year 1999-00 and subsequent years of assessment) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 4 para. 1\(1\)\(2\)](#)
- F16** Words in s. 7(6) inserted (with effect in accordance with Sch. 38 para. 14(2) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 14\(1\)](#)
- F17** Words in s. 7(6) inserted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\), arts. 1\(2\), 2\(2\)](#)
- F18** Words in s. 7(6) inserted (24.7.2018) by [Wales Act 2014 \(c. 29\), ss. 9\(12\), 14, 29\(4\); S.I. 2018/892, art. 3](#) (with arts. 5, 6, 8)
- F19** Word in s. 7(6) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(2\)\(b\)](#) (with [Sch. 2](#))
- F20** Words in s. 7(6) inserted (with effect in accordance with s. 4(17) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 4\(15\)](#)
- F21** Words in s. 7(6) substituted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 1 para. 38](#)
- F22** S. 7(6A) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(b\)](#)
- F23** Words in s. 7(7) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(1\)](#)
- F24** S. 7(8) omitted (with effect in accordance with art. 3 of the amending S.I.) by virtue of [Finance Act 2008 \(c. 9\), s. 123\(2\), Sch. 41 para. 25\(a\)\(i\); S.I. 2009/511, art. 2](#) (with art. 4)
- F25** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(2\)](#)
- F26** Words in s. 7(9)(a) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 14 para. 5\(a\)](#)
- F27** Words in s. 7(9)(a) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with [Sch. 2](#))
- F28** S. 7(9)(aa) inserted (with effect in accordance with Sch. 14 para. 7(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 14 para. 5\(b\)](#)
- F29** Words in s. 7(9)(aa) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 358\(3\)](#) (with [Sch. 2](#))

Modifications etc. (not altering text)

- C3** S. 7 modified (as respects the year 1995-96) by [Finance Act 1995 \(c. 4\), Sch. 21 para. 1](#)
- C4** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\)](#) (with [Sch. 9 paras. 1-9, 22](#))
- C5** S. 7 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\)](#) (with [Sch. 9 paras. 1-9, 22](#))

F307A Disregard of certain NRCGT gains for purposes of section 7

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Textual Amendments

F30 S. 7A omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of Finance Act 2019 (c. 1), **Sch. 2 para. 25(2)**

[^{F318} **Personal return.**

[^{F32}(1) For the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, [^{F33} and the amount payable by him by way of income tax for that year,] he may be required by a notice given to him by an officer of the Board—

- (a) to make and deliver to the officer ^{F34}... a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required.

^{F35}(1A)

[^{F36}(1AA) For the purposes of subsection (1) above—

- (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and
- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F37}...]

(1B) In the case of a person who carries on a trade, profession, or business in partnership with one or more other persons, a return under this section shall include each amount which, in any relevant statement, is stated to be equal to his share of any income, [^{F38}loss, tax, credit] or charge for the period in respect of which the statement is made.

(1C) In subsection (1B) above “relevant statement” means a statement which, as respects the partnership, falls to be made under section 12AB of this Act for a period which includes, or includes any part of, the year of assessment or its basis period.]

[A return under this section for a year of assessment (Year 1) must be delivered—

^{F39}(1D) (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
(b) in the case of an electronic return, on or before 31st January in Year 2.

(1E) But subsection (1D) is subject to the following two exceptions.

(1F) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—

- (a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
- (b) on or before 31st January (for an electronic return).

(1G) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.

(1H) The Commissioners—

- (a) shall prescribe what constitutes an electronic return, and

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- (b) may make different provision for different cases or circumstances.]
- (2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.
- (3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (4) Notices under this section may require different information, accounts and statements in relation to different descriptions of person.
- [Subsection (4B) applies if a notice under this section is given to a person within
- ^{F40}(4A) section 8ZA of this Act (certain persons employed etc by person not resident in United Kingdom who perform their duties for UK clients).
- (4B) The notice may require a return of the person's income to include particulars of any general earnings (see section 7(3) of ITEPA 2003) paid to the person.]
- [In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax
- ^{F41}(5) deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.]]

Textual Amendments

- F31** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F32** S. 8(1)-(1C) substituted for s. 8(1) (with effect in accordance with [s. 199\(2\)\(3\)](#) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(1\)](#); S.I. 1998/3173, [art. 2](#)
- F33** Words in s. 8(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F34** Words in s. 8(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(2\), Sch. 27 Pt. 5\(3\)](#)
- F35** S. 8(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(3\), Sch. 27 Pt. 5\(3\)](#)
- F36** S. 8(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F37** Words in s. 8(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(2\)](#)
- F38** Words in s. 8(1B) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(2\)](#)
- F39** S. 8(1D)-(1H) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(4\)](#)
- F40** S. 8(4A)(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 12](#) (with Sch. 9 paras. 1-9, 22)
- F41** S. 8(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(3\)](#)

Modifications etc. (not altering text)

- C6** S. 8 modified (6.3.1992 with effect as mentioned in [s. 289\(1\)\(2\)](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 3\(6\)\(b\), 289](#) (with ss. 60, 101(1), 171, 201(3))
- C7** S. 8 extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(a\)](#)

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- C8** S. 8 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), [regs. 2\(1\)](#), 3-8 (with [reg. 2\(2\)](#))
- C9** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 137\(5\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))
- C10** S. 8 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 140\(6\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9, 22](#))

[^{F42}8ZA Interpretation of section 8(4A)

- (1) For the purposes of section 8(4A) of this Act, a person (“F”) is within this section if each of conditions A to C is met.
- (2) Condition A is that F performs in the United Kingdom, for a continuous period of 30 days or more, duties of an office or employment.
- (3) Condition B is that the office or employment is under or with a person who—
 - (a) is not resident in the United Kingdom, but
 - (b) is resident outside the United Kingdom.
- (4) Condition C is that the duties are performed for the benefit of a person who—
 - (a) is resident in the United Kingdom, or
 - (b) carries on a trade, profession or vocation in the United Kingdom.]

Textual Amendments

- F42** S. 8ZA inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 7 para. 13](#) (with [Sch. 9 paras. 1-9, 22](#))

[^{F31}8A Trustee’s return.

[^{F43}(1) For the purpose of establishing the amounts in which [^{F44}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, [^{F45}and the amount payable by him by way of income tax for that year,] an officer of the Board may by a notice given to [^{F46}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer ^{F47}... , a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required;

and a notice may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer thinks fit.

^{F48}(1A)]

[For the purposes of subsection (1) above—

- ^{F49}(1AA) (a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and

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- (b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F50}...]
- [A return under this section for a year of assessment (Year 1) must be delivered—
- ^{F51}(1B) (a) in the case of a non-electronic return, on or before 31st October in Year 2, and
(b) in the case of an electronic return, on or before 31st January in Year 2.
- (1C) But subsection (1B) is subject to the following two exceptions.
- (1D) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—
(a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or
(b) on or before 31st January (for an electronic return).
- (1E) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.
- (1F) The Commissioners—
(a) shall prescribe what constitutes an electronic return, and
(b) may make different provision for different cases or circumstances.]
- (2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.
- (3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (4) Notices under this section may require different information, accounts and statements in relation to different descriptions of settlement.
- [The following references, namely—
- ^{F52}(5) (a) references in section 9 or 28C of this Act to a person to whom a notice has been given under this section being chargeable to tax; and
(b) references in section 29 of this Act to such a person being assessed to tax, shall be construed as references to the relevant trustees of the settlement being so chargeable or, as the case may be, being so assessed.]]

Textual Amendments

- F31** Ss 8, 8A, 9 substituted for ss, 8, 9 (with effect where a notice to deliver a return was, or falls to be, given after 5.4.1990) by [Finance Act 1990 \(c. 29\), s. 90\(1\)\(5\)](#)
- F43** S. 8A(1)(1A) substituted for s. 8A(1) (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 178\(2\)](#); S.I. 1998/3173, art. 2
- F44** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(a\)](#)
- F45** Words in s. 8A(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(1\)](#)
- F46** Words in s. 8A(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(3\)\(b\)](#)
- F47** Words in s. 8A(1)(a) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(2\), Sch. 27 Pt. 5\(3\)](#)

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- F48** S. 8A(1A) repealed (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(3\), Sch. 27 Pt. 5\(3\)](#)
- F49** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F50** Words in s. 8A(1AA)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(3\)](#)
- F51** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(4\)](#)
- F52** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(4\)](#)

Modifications etc. (not altering text)

- C11** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 140\(6\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C12** S. 8A modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), ss. 137\(5\)\(7\), 381\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)

[^{F53}8B Withdrawal by HMRC of notice under section 8 or 8A

- (1) This section applies to a person who is given a notice under section 8 or 8A.
- (2) Before the end of the withdrawal period, [^{F54}HMRC may withdraw the notice (whether at the request of the person or otherwise)].
- (3) But [^{F55}the notice may not be withdrawn] if—
 - (a) the person has made a return under section 8 or 8A in pursuance of the notice under that section, or
 - (b) the person has been served with notice of a determination under section 28C by virtue of the notice under section 8 or 8A having been given to the person.
- (4) If ^{F56}... HMRC decide to withdraw the notice under section 8 or 8A they must do so by giving the person a notice under this section.
- (5) A notice under this section must specify the date on which the notice under section 8 or 8A is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) the period of 2 years beginning with the end of the year of assessment to which the notice under section 8 or 8A relates, or
 - (b) in exceptional circumstances, such extended period as HMRC may [^{F57}determine].
- (7) Withdrawal of a notice given to a person under section 8 or 8A in relation to a year of assessment does not prevent HMRC from giving the person a further notice under that section in relation to that year.
- (8) See paragraph 17A of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

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Textual Amendments

- F53** S. 8B inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 3](#)
- F54** Words in s. 8B(2) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(2\)](#)
- F55** Words in s. 8B(3) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(3\)](#)
- F56** Words in s. 8B(4) omitted (with effect in accordance with s. 169(7) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 169\(4\)](#)
- F57** Word in s. 8B(6)(b) substituted (with effect in accordance with s. 169(7) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 169\(5\)](#)

[^{F58}8C Returns so far as relating to capital gains tax

- (1) This section applies if—
- (a) the amount of chargeable gains accruing to a person in a tax year does not exceed the annual exempt amount for the year applicable to the person under section 1K of the 1992 Act,
 - (b) the total amount or value of the consideration for all chargeable disposals of assets made by the person in the year does not exceed four times that annual exempt amount,
 - (c) the person is not a remittance-basis individual for the year, and
 - (d) a notice under section 8 or 8A is given to the person requiring information for the purpose of establishing the amount in which the person is chargeable to capital gains tax for the year.
- (2) If the person makes a statement confirming the matters set out in subsection (1)(a) to (c), the statement constitutes sufficient compliance with that requirement.
- (3) For the purposes of this section every disposal is a “chargeable disposal” other than—
- (a) a disposal on which any gain accruing is not a chargeable gain, and
 - (b) a disposal to which section 58 of the 1992 Act applies (spouses and civil partners).
- (4) For the purposes of this section an individual is “a remittance-basis individual” for a tax year if—
- (a) section 809B of ITA 2007 applies to the individual for the year, or
 - (b) paragraph 2 of Schedule 1 to the 1992 Act applies in relation to any gains that are treated as accruing to the individual in the year as a result of paragraph 1 of that Schedule.]

Textual Amendments

- F58** S. 8C inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 22](#)

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[^{F59}9 Returns to include self-assessment.

[^{F60}(1) Subject to [^{F61}subsections (1A) and (2)] below, every return under section 8 or 8A of this Act shall include a self-assessment, that is to say—

- (a) an assessment of the amounts in which, on the basis of the information contained in the return and taking into account any relief or allowance a claim for which is included in the return, the person making the return is chargeable to income tax and capital gains tax for the year of assessment; and
- (b) an assessment of the amount payable by him by way of income tax, that is to say, the difference between the amount in which he is assessed to income tax under paragraph (a) above and the aggregate amount of any income tax deducted at source ^{F62}...

[^{F63}but nothing in this subsection shall enable a self-assessment to show as repayable any income tax treated as deducted or paid by virtue of section ^{F64}... 246D(1) ^{F64}... [^{F65}of the principal Act]^{F66}, section 626 of ITEPA 2003 or section 399(2) ^{F67}... or 530(1) of ITTOIA 2005]]].]

[^{F68}(1A) The tax to be assessed on a person by a self-assessment shall not include any tax [^{F69}which—

- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004, ^{F70}...
- [^{F71}(aa) is chargeable, on the scheme manager of a qualifying recognised overseas pension scheme or a former such scheme, under Part 4 of the Finance Act 2004,]
- [^{F72}(ab) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pensions (Splitting of Schemes) Regulations 2006, or]
- (b) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.]]

(2) A person shall not be required to comply with subsection (1) above if he makes and delivers his return for a year of assessment—

- (a) on or before the [^{F73}31st October] next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the [^{F74}31st August] next following the year, within the period of two months beginning with the day on which the notice is given.

(3) Where, in making and delivering a return, a person does not comply with subsection (1) above, an officer of the Board shall if subsection (2) above applies, and may in any other case—

- (a) make the assessment on his behalf on the basis of the information contained in the return, and
- (b) send him a copy of the assessment so made;

^{F75}

[^{F76}(3A) An assessment under subsection (3) above is treated for the purposes of this Act as a self-assessment and as included in the return.]

^{F77}(4)

^{F77}(5)

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F77(6)]

Textual Amendments

- F59** S. 9 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 179](#); S.I. 1998/3173, art. 2
- F60** S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(4\)](#)
- F61** Words in s. 9(1) substituted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 98\(2\)](#)
- F62** Words in s. 9(1)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(4\)\(a\)](#)
- F63** Words in s. 9(1) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 122\(1\)](#)
- F64** Words in s. 9(1) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 361\(b\)](#), [Sch. 3](#) (with [Sch. 2](#))
- F65** Words in s. 9(1) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 125\(2\)](#) (with [Sch. 7](#))
- F66** Words in s. 9(1) substituted (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#), [Sch. 1 para. 361\(c\)](#) (with [Sch. 2](#))
- F67** Words in s. 9(1) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 51\(4\)\(b\)](#)
- F68** S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 98\(2\)](#)
- F69** Words in s. 9(1A) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [s. 284\(1\)](#), [Sch. 35 para. 1](#) (with [Sch. 36](#)) (as amended by S.I. 2006/569, regs. 1(1), 5(3)(b))
- F70** Word in s. 9(1A)(a) repealed (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), [5\(3\)\(a\)](#)
- F71** S. 9(1A)(aa) inserted (with effect in accordance with Sch. 4 para. 25 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 4 para. 19](#)
- F72** S. 9(1A)(ab) inserted (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), [5\(3\)\(b\)](#)
- F73** Words in s. 9(2)(a) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(1\)\(a\)](#)
- F74** Words in s. 9(2)(b) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(1\)\(b\)](#)
- F75** Words in s. 9(3) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 1\(1\)](#), [Sch. 33 Pt. 2\(13\)](#)
- F76** S. 9(3A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 1\(2\)](#)
- F77** S. 9(4)-(6) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(1\)](#), [Sch. 33 Pt. 2\(13\)](#)

Modifications etc. (not altering text)

- C13** S. 9 modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), [regs. 2\(1\)](#), 3-8 (with [reg. 2\(2\)](#))
- C14** S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 140\(6\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9](#), 22)
- C15** S. 9 modified (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [ss. 137\(5\)\(7\)](#), 381(1) (with [Sch. 9 paras. 1-9](#), 22)
- C16** S. 9(1A) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, [8](#)

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- C17** S. 9(2)-(3A) applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **31(2)** (with reg. 1(4)(6))
- C18** S. 9(2)-(3A) applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **26(2)**
- C19** S. 9(2)-(3A) applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **41(2)**

[^{F78}9ZA Amendment of personal or trustee return by taxpayer

- (1) A person may amend his return under section 8 or 8A of this Act by notice to an officer of the Board.
- (2) An amendment may not be made more than twelve months after the filing date.
- [^{F79}(3) In this section “the filing date”, in respect of a return for a year of assessment (Year 1), means—
- (a) 31st January of Year 2, or
 - (b) if the notice under section 8 or 8A is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice.]

Textual Amendments

- F78** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(2\)](#)
- F79** S. 9ZA(3) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(2\)](#)

Modifications etc. (not altering text)

- C20** S. 9ZA applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)\(3\)](#)
- C21** S. 9ZA applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 19](#)

9ZB Correction of personal or trustee return by Revenue

- (1) An officer of the Board may amend a return under section 8 or 8A of this Act so as to correct^{F80}—
- (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^{F81}, and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (2) A correction under this section is made by notice to the person whose return it is.
- (3) No such correction may be made more than nine months after—
- (a) the day on which the return was delivered, or
 - (b) if the correction is required in consequence of an amendment of the return under section 9ZA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person whose return it is gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—

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- (a) to the officer of the Board by whom the notice of correction was given,
- (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.]

Textual Amendments

- F78** Ss. 9ZA, 9ZB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 2\(2\)](#)
- F80** Word in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(a\)\(13\)](#); S.I. 2009/405, art. 2
- F81** Words in s. 9ZB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(1\)\(b\)\(13\)](#); S.I. 2009/405, art. 2

Modifications etc. (not altering text)

- C22** S. 9ZB applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 19](#)

[^{F82}9A Notice of enquiry

- (1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so (“notice of enquiry”)—
 - (a) to the person whose return it is (“the taxpayer”),
 - (b) within the time allowed.
- (2) The time allowed is—
 - (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F83}after the day on which the return was delivered;]
 - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
 - (c) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.

[^{F84}(4) An enquiry extends to—

- (a) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,
- (b) consideration of whether to give the taxpayer a transfer pricing notice under [^{F85}section 168(1) of TIOPA 2010] (provision not at arm’s length: medium-sized enterprise),
- [^{F86}(c) consideration of whether to give the taxpayer a notice under [^{F87}section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)].]

but this is subject to the following limitation.]

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- (5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—
- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, ^{F88}...
 - [^{F89}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
 - (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment,]
- the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.
- (6) In this section “the filing date” [^{F90}means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F82** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), **Sch. 29 para. 4(1)**
- F83** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 96(1)** (with s. 96(5))
- F84** S. 9A(4) substituted (with effect in accordance with s. 37 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 5 para. 1(2)**
- F85** Words in s. 9A(4)(b) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 107** (with Sch. 9 paras. 1-9, 22)
- F86** S. 9A(4)(c) inserted (with effect in accordance with s. 88(5) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **s. 88(1)**
- F87** Words in s. 9A(4)(c) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 2** (with Sch. 9 paras. 1-9, 22)
- F88** Word in s. 9A(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 2(a)**
- F89** S. 9A(5)(b)(c) substituted for s. 9A(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 2(b)**
- F90** Words in s. 9A(6) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), **s. 91(3)**

Modifications etc. (not altering text)

- C23** S. 9A modified (24.4.2000) by [The Income Tax \(Electronic Communications\) Regulations 2000 \(S.I. 2000/945\)](#), **regs. 2(1)**, 3-8 (with reg. 2(2))
- C24** S. 9A applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **regs. 1(1)**, **31(2)** (with reg. 1(4)(6))
- C25** S. 9A applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), **regs. 1(1)**, **26(2)**
- C26** S. 9A applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), **regs. 1(1)**, **41(2)**
- C27** S. 9A applied (with modifications) (with effect in accordance with Sch. 2 para. 24(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 2 para. 20(7)**

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[^{F82}9B Amendment of return by taxpayer during enquiry

- (1) This section applies if a return is amended under section 9ZA of this Act (amendment of personal or trustee return by taxpayer)^[^{F91}], or in accordance with Chapter 2 of Part 4 of the Finance Act 2014 (amendment of return after follower notice),] at a time when an enquiry ^[^{F92}]into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects the amount stated in the self-assessment included in the return as the amount of tax payable, it does not take effect while the enquiry is in progress ^[^{F93}]in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in ^[^{F94}]a partial or final closure notice] that he has taken the amendment into account and that—
 - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
 - (ii) his conclusion is that the amendment is incorrect,
 the amendment shall not take effect;
 - (b) otherwise, the amendment takes effect when ^[^{F95}]a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) For the purposes of this section the period during which an enquiry is in progress ^[^{F96}]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 ^[^{F97}]a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

- F82** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F91** Words in s. 9B(1) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 33 para. 1](#)
- F92** Words in s. 9B(1) 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. 3\(2\)](#)
- F93** Words in s. 9B(3) 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. 3\(3\)\(a\)](#)
- F94** Words in s. 9B(3)(a) 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. 3\(3\)\(b\)](#)
- F95** Words in s. 9B(3)(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. 3\(3\)\(c\)](#)
- F96** Words in s. 9B(4) 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. 3\(4\)\(a\)](#)
- F97** Words in s. 9B(4) 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. 3\(4\)\(b\)](#)

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[^{F82}9C Amendment of self-assessment during enquiry to prevent loss of tax

- (1) This section applies where an enquiry [^{F98}into a return is in progress in relation to any matter] as a result of notice of enquiry by an officer of the Board under section 9A(1) of this Act.
- (2) If the officer forms the opinion—
 - (a) that the amount stated in the self-assessment contained in the return as the amount of tax payable is insufficient, and
 - (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,he may by notice to the taxpayer amend the assessment to make good the deficiency [^{F99}so far as it relates to the matter].
- (3) In the case of an enquiry which under section 9A(5) of this Act is limited to matters arising from an amendment of the return, subsection (2) above only applies so far as the deficiency is attributable to the amendment.
- (4) For the purposes of this section the period during which an enquiry is in progress [^{F100}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 [^{F101}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F82** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F98** Words in s. 9C(1) 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. 4\(2\)](#)
- F99** Words in s. 9C(2) 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. 4\(3\)](#)
- F100** Words in s. 9C(4) 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. 4\(4\)\(a\)](#)
- F101** Words in s. 9C(4) 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. 4\(4\)\(b\)](#)

^{F102}[^{F82}9D Choice between different Cases of Schedule D

.....]

Textual Amendments

- F82** Ss. 9A-9D substituted for s. 9A (with effect and application in accordance with s. 88(3), Sch. 29 para. 4(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 4\(1\)](#)
- F102** S. 9D repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 362, [Sch. 3](#) (with Sch. 2)

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Corporation tax

^{F103} **10 Notice of liability to corporation tax.**

.....

Textual Amendments

F103 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F103} **11 Return of profits.**

.....

Textual Amendments

F103 Ss. 10, 11 repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F104} **11A Notice of liability to capital gains tax.**

.....

Textual Amendments

F104 S. 11A repealed (with effect as respects the year 1995-96 and subsequent years of assessment) by [Finance Act 1995 \(c. 4\)](#), [s. 115\(3\)\(13\)](#), [Sch. 29 Pt. 8\(14\)](#) (previously repealed by [Finance Act 1994 \(c. 9\)](#), [s. 199\(2\)\(3\)](#), [Sch. 26 Pt. 5\(23\)](#)); S.I. 1998/3173, art. 2

^{F105} **11A Return of profits to include self-assessment.**

.....

Textual Amendments

F105 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

^{F105} **11A Power to enquire into return of profits.**

.....

Textual Amendments

F105 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 1](#), [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

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F105 11A Modifications of sections 11AA and 11AB in relation to non-annual accounting of general insurance business.

.....

Textual Amendments

F105 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F105 11A Modifications of sections 11AA and 11AB for insurance companies with non-annual actuarial investigations.

.....

Textual Amendments

F105 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F105 11A Modifications of sections 11AA and 11AB for friendly societies with non-annual actuarial investigations.

.....

Textual Amendments

F105 Ss. 11AA-11AE repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), Sch. 19 para. 1, [Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2

F106 12 Information about chargeable gains.

.....

Textual Amendments

F106 S. 12 omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 2](#)

F107

.....

Textual Amendments

F107 Ss. 12ZA-12ZN and cross-heading omitted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 25\(3\)](#) (with [Sch. 2 para. 32\(2\)](#))

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F107 12Z~~A~~ Interpretation of sections 12ZB to 12ZN

.....

F107 12Z~~B~~ NRCGT return

.....

F107 12Z~~B~~ A Active NRCGT return

.....

F107 12Z~~S~~ Single return in respect of two or more non-resident CGT disposals

.....

F107 12Z~~I~~ NRCGT returns: grant and exercise of options

.....

F107 12Z~~E~~ NRCGT return to include advance self-assessment

.....

F107 12Z~~F~~ The “amount notionally chargeable”

.....

F107 12Z~~C~~ Cases where advance self-assessment not required

.....

F107 12Z~~I~~ NRCGT returns and annual self-assessment: section 8

.....

F107 12Z~~I~~ NRCGT returns and annual self-assessment: section 8A

.....

F107 12Z~~J~~ Sections 12ZA to 12ZI: determination of residence status

.....

F107 12Z~~K~~ Amendment of NRCGT return by the taxpayer

.....

F107 12Z~~I~~ Correction of NRCGT return by HMRC

.....

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F107 12Z Notice of enquiry

.....

F107 12Z Amendment of return by taxpayer during enquiry

.....

F108 Partnerships

Textual Amendments

F108 S. 12AA and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 184](#); [S.I. 1998/3173](#), art. 2

12AA Partnership return.

[^{F109}(1) Where a trade, profession or business is carried on by two or more persons in partnership, for the purpose of facilitating the establishment of the following amounts, namely—

- (a) the amount in which each partner chargeable to income tax for any year of assessment is so chargeable [^{F110}and the amount payable by way of income tax by each such partner], and
- (b) the amount in which each partner chargeable to corporation tax for any period is so chargeable,

an officer of the Board may act under subsection (2) or (3) below (or both).

[^{F111}(1A) For the purposes of subsection (1) above—

- (a) the amount in which a partner is chargeable to income tax or corporation tax is a net amount, that is to say, an amount which takes into account any relief or allowance for which a claim is made; and
- (b) the amount payable by a partner by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source ^{F112}...]]

[Where a partnership to which subsection (1) applies (“the reporting partnership”)
^{F113}(1B) includes a partner which is itself a partnership, references in subsections (1) and (1A) to a partner include an indirect partner in the reporting partnership.

(1C) For the purposes of this section, a person is an indirect partner in the reporting partnership if the person is a partner in—

- (a) a partnership which is a partner in the reporting partnership, or
- (b) any partnership which is an indirect partner in the reporting partnership by virtue of the preceding application of this subsection.]

(2) An officer of the Board may by a notice given to the partners require such person as is identified in accordance with rules given with the notice [^{F114}or a successor of his]—

- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and

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- (b) to deliver with the return [^{F115}such accounts, statements and documents, relating to information contained in the return,] as may reasonably be so required.
- (3) An officer of the Board may by notice given to any partner require the partner [^{F116}or a successor of his]—
- (a) to make and deliver to the officer in respect of such period as may be specified in the notice, on or before such day as may be so specified, a return containing such information as may reasonably be required in pursuance of the notice, and
- (b) to deliver with the return such accounts and statements as may reasonably be so required;
- and a notice may be given to any one partner or separate notices may be given to each partner or to such partners as the officer thinks fit.
- [^{F117}(4) In the case of a partnership which includes one or more individuals, a notice under subsection (2) or (3) above may specify different days depending on whether a return in respect of a year of assessment (Year 1) is electronic or non-electronic.
- (4A) The day specified for a non-electronic return must not be earlier than 31st October of Year 2.
- (4B) The day specified for an electronic return must not be earlier than 31st January of Year 2.
- (4C) But subsections (4A) and (4B) are subject to the following two exceptions.
- (4D) Exception 1 is that if the notice is given after 31st July in Year 2 (but on or before 31st October)—
- (a) the day specified for a non-electronic return must be after the end of the period of three months beginning with the date of the notice, and
- (b) the day specified for an electronic return must not be earlier than 31st January.
- (4E) Exception 2 is that if the notice is given after 31st October in Year 2, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.]
- [^{F118}(5) In the case of a partnership which includes one or more companies, a notice may specify different dates depending on whether a notice in respect of a relevant period is electronic or non-electronic.
- (5A) The day specified for a non-electronic return must not be earlier than the end of the period of nine months beginning at the end of the relevant period.
- (5B) The day specified for an electronic return must not be earlier than the first anniversary of the end of the relevant period.
- (5C) But where the notice is given more than nine months after the end of the relevant period, the day specified for a return (whether or not electronic) must be after the end of the period of three months beginning with the date of the notice.
- (5D) For the purposes of this section “relevant period” means the period in respect of which the return is required.
- (5E) The Commissioners—

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- (a) shall prescribe what constitutes an electronic return for the purposes of this section, and
 - (b) may make different provision for different cases or circumstances.]
- (6) Every return under this section shall include—
- (a) a declaration of the name, residence and tax reference of each of the persons who have been partners—
 - (i) for the whole of the relevant period, or
 - (ii) for any part of that period,and, in the case of a person falling within sub-paragraph (ii) above, of the part concerned; and
 - (b) a declaration by the person making the return to the effect that it is to the best of his knowledge correct and complete.

[^{F119}But see section 12ABZA.]

- (7) Every return under this section shall also include, if the notice under subsection (2) or (3) above so requires—
- (a) with respect to any disposal of partnership property during a period to which ^{F120}... the return relates, the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, ^{F121}...
 - ^{F121}(b)
- (8) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.
- (9) Notices under this section may require different information, accounts and statements in relation to different descriptions of partnership.
- (10) In this section “residence”, in relation to a company, means its registered office.

[In this Act a “partnership return” means a return in pursuance of a notice under ^{F122}(10A) subsection (2) or (3) above.]

[If—

^{F123}(10B) (a) a partner in a partnership is partner as trustee for a beneficiary who is absolutely entitled to the partner's share of the profits of the partnership, and

(b) the beneficiary is chargeable to tax on those profits,

references in this Act to the partner include references to the beneficiary.]

[In this Act “successor”, in relation to a person who is required to make and deliver, or ^{F124}(11) has made and delivered, [^{F125}a partnership return], but is no longer available, means—

- (a) where a partner is for the time being nominated for the purposes of this subsection by a majority of the relevant partners, that partner; and
- (b) where no partner is for the time being so nominated, such partner as—
 - (i) in the case of a notice under subsection (2) above, is identified in accordance with rules given with that notice; or
 - (ii) in the case of a notice under subsection (3) above, is nominated for the purposes of this subsection by an officer of the Board;

and “predecessor” and “successor”, in relation to a person so nominated or identified, shall be construed accordingly.

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- (12) For the purposes of subsection (11) above a nomination under paragraph (a) of that subsection, and a revocation of such a nomination, shall not have effect in relation to any time before notice of the nomination or revocation is given to an officer of the Board.
- (13) In this section “relevant partner” means a person who was a partner at any time during the period for which the return was made or is required, or the personal representatives of such a person.]]

Textual Amendments

- F109** S. 12AA(1)(1A) substituted for s. 12AA(1) (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(6\)](#)
- F110** Words in s. 12AA(1)(a) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(6\)](#)
- F111** S. 12AA(1A) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(7\)](#)
- F112** Words in s. 12AA(1A)(b) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(5\)](#)
- F113** S. 12AA(1B)(1C) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(2\)](#)
- F114** Words in s. 12AA(2) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(1\)](#)
- F115** Words in s. 12AA(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 115\(4\)](#)
- F116** Words in s. 12AA(3) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(2\)](#)
- F117** S. 12AA(4)-(4E) substituted for s. 12AA(4) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(1\)](#)
- F118** S. 12AA(5)-(5E) substituted for s. 12AA(5) (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 90\(2\)](#)
- F119** Words in s. 12AA(6) inserted (with effect in accordance with Sch. 6 para. 8(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 8\(2\)](#)
- F120** Words in s. 12AA(7)(a) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(3\), Sch. 41 Pt. 5\(6\)](#)
- F121** S. 12AA(7)(b) and preceding word omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 3](#)
- F122** S. 12AA(10A) inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(2\)](#)
- F123** S. 12AA(10B) inserted (with effect in accordance with Sch. 6 para. 4(3) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 3\(2\)](#)
- F124** S. 12AA(11)-(13) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(4\)](#)
- F125** Words in s. 12AA(11) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 18\(3\)](#)

Modifications etc. (not altering text)

- C28** S. 12AA extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(b\)](#)

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[^{F126}12AA] Withdrawal by HMRC of notice under section 12AA

- (1) This section applies to a partner who is required by a notice under section 12AA to deliver a return.
- (2) Before the end of the withdrawal period, the partner may request HMRC to withdraw the notice.
- (3) But no request may be made if the partner has delivered a return under section 12AA in pursuance of the notice.
- (4) If, on receiving a request, HMRC decide to withdraw the notice under section 12AA they must do so by giving the partner a notice under this section.
- (5) A notice under this section must specify the date on which the notice under section 12AA is withdrawn.
- (6) For the purposes of subsection (2) “the withdrawal period” means—
 - (a) in the case of a partnership which includes one or more companies, the period of 2 years beginning with the end of the period in respect of which the return under section 12AA was required by the notice under that section,
 - (b) in the case of any other partnership, the period of 2 years beginning with the end of the year of assessment to which the notice under section 12AA relates, or
 - (c) in the case of any partnership, such extended period as HMRC may agree with the partner in exceptional circumstances.
- (7) Withdrawal of a notice under section 12AA in relation to the period in respect of which the return under that section was required or year of assessment (as the case may be) does not prevent HMRC from serving a further notice under section 12AA requiring a partner to deliver a return in relation to that period or year.
- (8) References in subsections (2) to (6) to the partner include references to a successor of the partner (see section 12AA(11)).
- (9) See paragraph 17B of Schedule 55 to FA 2009 as to the cancellation of liability to a penalty under any paragraph of that Schedule by including provision in a notice under this section.]

Textual Amendments

F126 S. 12AAA inserted (with effect in accordance with Sch. 51 para. 9 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 51 para. 4](#)

[^{F127}12AB] Partnership return to include partnership statement.

- [^{F128}(1) Every [^{F129}partnership return] shall include a statement (a partnership statement) of the following amounts, namely—
- (a) in the case of [^{F130}the period in respect of which the return is made and each period of account ending within that period]—
 - (i) the amount of income or loss from each source which, on the basis of the information contained in the return and taking into account any relief or allowance a section 42(7) claim for which is included in the

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- return, has accrued to or has been sustained by the partnership for [^{F131}the period in question],
- [^{F132}(ia) the amount of the consideration which, on that basis, has accrued to the partnership in respect of each disposal of partnership property during that period,][^{F133}and]
- (ii) each amount of income tax which, on that basis, has been deducted or treated as deducted from any income of the partnership, or treated as paid on any such income, for that period, ^{F134} ...
- ^{F134}(iii)
- ^{F135}(iv)
- (b) in the case of each such period [^{F136}as is mentioned in paragraph (a) above] and each of the partners, the amount which, on that basis and (where applicable) taking into account any such relief or allowance, is equal to his share of that income, loss, [^{F137}consideration][^{F138}or tax].]

[Where at any time in a period mentioned in subsection (1)(a) the reporting partnership ^{F139}(1A) is a partner in another partnership which carries on a trade, profession or business—

- (a) income or loss that the reporting partnership accrues or sustains thereby is to be treated for the purposes of subsection (1)(a)(i) as from a source that is separate from any of its other sources of income or loss,
- (b) consideration in respect of the disposal of partnership property that the reporting partnership accrues thereby is to be treated for the purposes of subsection (1)(a)(ia) as from a source that is separate from any of its other sources of consideration,
- (c) income tax which has been deducted or treated as deducted from, or paid on, any income that the reporting partnership accrues thereby is to be treated for the purposes of subsection (1)(a)(ii) as being deducted or treated as deducted from, or paid on, a source of income that is separate from any of its other sources of income, and
- (d) amounts specified in the partnership statement under subsection (1)(a) must include—
- (i) each amount which is stated to be equal to the reporting partnership's share of income, loss, consideration or tax in any partnership statement made under this section in relation to the other partnership for the period for which the return is made or a period which includes that period or any part of it, and
- (ii) a statement as to which of the assumptions in subsection (1B) was applied in calculating that amount.

(1B) If at any time in a period mentioned in subsection (1)(a) the reporting partnership includes a partner which is itself a partnership (“the participating partnership”), the amounts referred to in subsection (1)(b) must be calculated and included in the partnership statement applying each of the following assumptions to the participating partnership—

- (a) that it is a UK resident individual;
- (b) that it is a non-UK resident individual;
- (c) that it is a UK resident company;
- (d) that it is a non-UK resident company.

(1C) But subsection (1D) applies if the partnership return includes—

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- (a) the name of every person who was an indirect partner in the reporting partnership at any time in a period mentioned in subsection (1)(a), and
- (b) at least some of the following information—
 - (i) whether a person named under paragraph (a) is an individual, company or partnership (or something else),
 - (ii) in the case of such a person who is an individual, whether the individual was or was not resident in the United Kingdom in the year of assessment for which the partnership return is made, and
 - (iii) in the case of such a person who is a company, whether the company was or was not resident in the United Kingdom for each accounting period of the company which includes all, or any part of, a period mentioned in subsection (1)(a).

(1D) In subsection (1B)—

- (a) ignore either or both of paragraph (a) and (b) if it is apparent from information provided under subsection (1C) that none of the indirect partners of the reporting partnership is a person of a description specified in that paragraph at any time in the year of assessment for which the return is made, and
- (b) ignore either or both of paragraph (c) and (d) if it is apparent from that information that none of the indirect partners is a company of a description specified in that paragraph at any time in any of its accounting periods which include all, or any part of, a period mentioned in subsection (1)(a).]

^{F140}(2)

^{F140}(3)

^{F140}(4)

(5) In this section—

^{F141}

^{F142}

[^{F143}“indirect partner”, in relation to the reporting partnership, is to be construed in accordance with section 12AA(1C);]

[^{F143}“reporting partnership” means the partnership to which the partnership statement referred to in subsection (1) relates;]

[^{F144}“section 42(7) claim” means a claim under any of the provisions mentioned in section 42(7) of this Act;]

^{F145}

Textual Amendments

F127 S. 12AB inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 185](#); [S.I. 1998/3173](#), art. 2

F128 S. 12AB(1) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(7\)](#)

F129 Words in s. 12AB(1) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 19](#)

F130 Words in s. 12AB(1)(a) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(a\)](#)

F131 Words in s. 12AB(1)(a)(i) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(b\)](#)

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- F132** S. 12AB(1)(ia) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(c\)](#)
- F133** Word in s. 12AB(1)(a) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(i\)](#)
- F134** S. 12AB(1)(a)(iii) and preceding word omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(a\)\(ii\)](#)
- F135** S. 12AB(1)(a)(iv) and preceding word repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 245\(2\)\(b\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F136** Words in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F137** Word in s. 12AB(1)(b) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 123\(5\)\(d\)](#)
- F138** Words in s. 12AB(1)(b) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(b\)](#)
- F139** S. 12AB(1A)-(1D) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(3\)](#)
- F140** S. 12AB(2)-(4) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F141** Words in s. 12AB(5) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 3\(1\), Sch. 33 Pt. 2\(13\)](#) Note
- F142** Words in s. 12AB(5) repealed (24.7.2002) by [Finance Act 2002 \(c. 23\), Sch. 40 Pt. 3\(16\)](#)
- F143** Words in s. 12AB(5) inserted (with effect in accordance with Sch. 6 para. 6(5) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 6 para. 6\(4\)](#)
- F144** Words in s. 12AB(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 104\(8\)](#)
- F145** Words in s. 12AB(5) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 51\(6\)\(c\)](#)

^{F146}**12ABZA Partnership returns: overseas partners in investment partnerships etc**

- (1) There is no requirement for a partnership return to include a declaration of the tax reference of a person (see section 12AA(6)(a)) if—
 - (a) the person is not chargeable to income tax or corporation tax for the period, or for a period which includes any part of the period, in respect of which the partnership return is made,
 - (b) the partnership does not carry on a trade or profession or a UK property business at any time during the period in respect of which the partnership return is made,
 - (c) the whole of that period is a period in respect of which the partnership is required to set out information about the person in one or more relevant returns, and
 - (d) the partnership return includes a statement that the condition in paragraph (c) is met.
- (2) In subsection (1)(c) “relevant return” means a return under the International Tax Compliance Regulations 2015 (S.I. 2015/878).
- (3) If, in reliance on this section, the partnership return does not include a declaration of the tax reference of a person but the partnership does not comply with the requirement mentioned in subsection (1)(c), the partner required to make and deliver

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the partnership return, or that partner's successor, must give notice to HMRC specifying the tax reference.

- (4) The notice must be given within the period of 12 months beginning with the filing date for the partnership return.
- (5) The Commissioners for Her Majesty's Revenue and Customs may by regulations made by statutory instrument amend the definition of “relevant return” in subsection (2).
- (6) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) In this section “filing date” has the same meaning as in section 12ABA.]

Textual Amendments

F146 S. 12ABZA inserted (with effect in accordance with Sch. 6 para. 8(5) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 8\(3\)](#)

[12ABZA] Returns relating to LLP not carrying on business etc with view to profit

- (1) This section applies where—
 - (a) a person delivers a purported partnership return (“the relevant return”) in respect of a period (“the relevant period”),
 - (b) the relevant return—
 - (i) is made on the basis that the activities of a limited liability partnership (“the LLP”) are treated, under section 863 of ITTOIA 2005 or section 1273 of CTA 2009, as carried on in partnership by its members (“the purported partnership”), and
 - (ii) relates to the purported partnership, but
 - (c) the LLP does not carry on a business with a view to profit in the relevant period (and, accordingly, its activities are not treated as mentioned in paragraph (b) (i)).
- (2) For the purposes of the relevant enactments, treat the relevant return as a 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 partnership return in a corresponding partnership case).
- (3) “Relevant enactment” means—
 - (a) any of the following—
 - (i) sections 12AC and 28B (enquiries into partnership returns),
 - (ii) Part 4 of FA 2014 (follower notices and accelerated payment notices),and
 - (b) any enactment relating to, or applying for the purposes of, an enactment within paragraph (a).
- (4) In relation to the relevant return, the relevant enactments apply with the necessary modifications, including in particular the following—
 - (a) “partner” includes purported partner, and
 - (b) “partnership” includes the purported partnership.
- (5) In this section—

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“business” includes trade or profession;

“corresponding partnership case” means a corresponding case in which the limited liability partnership in question carries on a business with a view to profit in the relevant period;

“purported partner” means any person who was a member of the LLP in the relevant period;

“purported partnership return” means anything that—

- (a) purports to be a partnership return, and
- (b) is in a form, and is delivered in a way, that a partnership return could have been made and delivered in a corresponding partnership case.]

[^{F147}12A~~BA~~**B** Partnership return conclusive as to partnership shares

- (1) A partnership return is conclusive for tax purposes as to—
 - (a) whether a person does or does not have a share in the profits or losses of the partnership for any period, and
 - (b) what the share of any person in those profits or losses is.
- (2) That applies even where the person would not otherwise be chargeable to tax on profits of the partnership.
- (3) If there is a dispute between the person mentioned in subsection (1)(a) or (b) and any one or more partners in the partnership about whether what is given in a partnership return is correct as to the matters mentioned in that subsection, a party to the dispute may refer it to the tribunal for determination.
- (4) That does not include a dispute to the extent that it is in substance about the amount (before sharing) of the partnership's profits or losses for a period.
- (5) A referral under subsection (3) must be made before the end of the period of 12 months beginning with the day after—
 - (a) the day on which the partnership return was delivered, or
 - (b) if the dispute relates to an amendment to the return made under section 12ABA (amendment of partnership return by taxpayer), the day on which the amendment was made.
- (6) Where a dispute is referred to the tribunal under subsection (3)—
 - (a) the party referring it must at the same time give notice of the referral to—
 - (i) HMRC, and
 - (ii) the reporting partner, and
 - (b) the reporting partner must give notice of the referral to—
 - (i) every other partner in the partnership, and
 - (ii) any other person appearing to the reporting partner to be a party to the dispute.

But notice need not be given under this subsection to anyone who referred the dispute.

- (7) Where the tribunal determines that what is given in the partnership return as to the matters referred to in subsection (1)(a) or (b) is not correct—
 - (a) the tribunal must determine what the return should have given, and
 - (b) HMRC must amend the return accordingly.

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- (8) Where a partnership return is amended under subsection (7)(b), HMRC must by notice to any party to the proceedings or any partner in the partnership amend—
- (a) their return under section 8 or 8A of this Act, or
 - (b) their company tax return,
- if the amendments are necessary to give effect to the consequences of the amendment of the partnership return.
- (9) Where at any time after a referral is made under subsection (3) but before the tribunal determines the dispute the reporting partner gives notice to HMRC that all the partners in the partnership (whether or not party to the proceedings) have agreed in writing that the partnership return—
- (a) is correct without variation, or
 - (b) requires correcting in a particular manner,
- the like consequences shall ensue for all purposes as would have ensued if, at the time the agreement was made, the tribunal had determined the dispute in accordance with the terms of the agreement.
- (10) Subsection (9) does not apply if—
- (a) within the period of 30 days beginning with the date of the agreement, a party to the agreement gives notice to the other parties to the agreement that the party wishes to repudiate or resile from the agreement, or
 - (b) within the period of 30 days beginning with the date on which it receives notice of the agreement, HMRC gives notice to the reporting partner of its objection to the agreement.
- (11) A partnership return which has been the subject of a referral under subsection (3) may not be the subject of another referral under that subsection, unless that other referral—
- (a) relates to a dispute arising in consequence of an amendment of the partnership return under section 12ABA (amendment of partnership return by taxpayer), and
 - (b) is the first referral following the amendment.
- (12) In this section—
- “reporting partner” means the partner who made and delivered the partnership return or that partner's successor;
- references to a partner in a partnership are to a person who was a partner in it at any time during the period in respect of which the partnership return was made.]

Textual Amendments

F147 S. 12ABZB inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(2\)](#)

[^{F148}12ABA] Amendment of partnership return by taxpayer

- (1) A partnership return [^{F149}(including anything included in the return by virtue of section 12ABZB(7)(b) (amendment of partnership return following referral to tribunal))] may be amended by the partner who made and delivered the return, or his successor, by notice to an officer of the Board.

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- (2) An amendment may not be made more than twelve months after the filing date.
- (3) Where a partnership return is amended under this section, the officer shall by notice to each of the partners amend—
- (a) the partner's return under section 8 or 8A of this Act, or
 - (b) the partner's company tax return,
- so as to give effect to the amendment of the partnership return.
- [^{F150}(4) In this section “the filing date” means—
- (a) in the case of a partnership which includes one or more individuals, in respect of a return for a year of assessment (Year 1)—
 - (i) 31st January of Year 2, or
 - (ii) if the notice under section 12AA is given after 31st October of Year 2, the last day of the period of three months beginning with the date of the notice, and
 - (b) in the case of a partnership which includes one or more companies, the end of the period specified in section 12AA(5B) or (5C).]

Textual Amendments

F148 Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)

F149 Words in s. 12ABA(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(3\)](#)

F150 S. 12ABA(4) substituted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 91\(4\)](#)

Modifications etc. (not altering text)

C29 S. 12ABA applied (with modifications) (22.7.2008) by [Crossrail Act 2008 \(c. 18\)](#), [Sch. 13 para. 44\(2\)-\(4\)](#)

12ABB Correction of partnership return by Revenue

- (1) An officer of the Board may amend a partnership return so as to correct^[F151]—
- (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^[F152], and
 - (b) anything else in the return that the officer has reason to believe is incorrect in the light of information available to the officer].
- (2) A correction under this section is made by notice to the partner who made and delivered the return, or his successor.
- (3) No such correction may be made more than nine months after—
- (a) the day on which the return was delivered, or
 - (b) if the correction is required in consequence of an amendment of the return under section 12ABA of this Act, the day on which that amendment was made.
- (4) A correction under this section is of no effect if the person to whom the notice of correction was given, or his successor, gives notice rejecting the correction.
- (5) Notice of rejection under subsection (4) above must be given—

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- (a) to the officer of the Board by whom the notice of correction was given,
 - (b) before the end of the period of 30 days beginning with the date of issue of the notice of correction.
- (6) Where a partnership return is corrected under this section, the officer shall by notice to each of the partners amend—
- (a) the partner’s return under section 8 or 8A of this Act, or
 - (b) the partner’s company tax return,
- so as to give effect to the correction of the partnership return.

Any such amendment shall cease to have effect if the correction is rejected.]

Textual Amendments

F148 Ss. 12ABA, 12ABB inserted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 3\(2\)](#)

F151 Word in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(a\)\(13\)](#); S.I. 2009/405, art. 2

F152 Words in s. 12ABB(1) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(2\)\(b\)\(13\)](#); S.I. 2009/405, art. 2

[^{F153}12A] Notice of enquiry

- (1) An officer of the Board may enquire into a partnership return if he gives notice of his intention to do so (“notice of enquiry”)—
- (a) to the partner who made and delivered the return, or his successor,
 - (b) within the time allowed.
- (2) The time allowed is—
- (a) if the return was delivered on or before the filing date, up to the end of the period of twelve months [^{F154}after the day on which the return was delivered;]
 - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
 - (c) if the return is amended under section 12ABA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.
- [^{F155}(d) if a dispute in relation to the return is referred to a tribunal under section 12ABZB(3) of this Act, up to and including the quarter day next following the first anniversary of the day on which HMRC received notification of the referral.]

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

- (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 12ABA of this Act [^{F156}or in consequence of the referral of a dispute about the return under section 12ABZB(3) of this Act].
- (4) An enquiry extends to anything contained in the return, or required to be contained in the return, including any claim or election included in the return [^{F157}and including

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anything included in the return by virtue of section 12ABZB(7)(b), subject to the following limitations].

(5) If the notice of enquiry is given as a result of an amendment of the return under section 12ABA of this Act—

- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above,^{F158} ...
- [^{F159}(b) after a final closure notice has been issued in relation to an enquiry into the return, or
- (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the amendment relates or which are affected by the amendment.]

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

[^{F160}(5A) If the notice of enquiry is given as a result of the referral of a dispute under section 12ABZB(3) of this Act—

- (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above,
- (b) after a final closure notice has been issued in relation to an enquiry into the return, or
- (c) after a partial closure notice has been issued in such an enquiry in relation to the matters to which the dispute relates or which are affected by it,

the enquiry into the return is limited to the matters to which the dispute relates or which are affected by it.]

(6) The giving of notice of enquiry under subsection (1) above at any time shall be deemed to include the giving of notice of enquiry—

- (a) under section 9A(1) of this Act to each partner who at that time has made a return under section 8 or 8A of this Act or at any subsequent time makes such a return, or
- (b) under paragraph 24 of Schedule 18 to the Finance Act 1998 to each partner who at that time has made a company tax return or at any subsequent time makes such a return.

(7) In this section “the filing date” means the day specified in the notice under section 12AA(2) of this Act or, as the case may be, subsection (3) of that section.]

Textual Amendments

F153 Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)

F154 Words in s. 12AC(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 96\(2\)](#) (with [s. 96\(5\)](#))

F155 S. 12AC(2)(d) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(a\)](#)

F156 Words in s. 12AC(3) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(b\)](#)

F157 Words in s. 12AC(4) substituted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(c\)](#)

F158 Word in s. 12AC(5)(a) omitted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(a\)](#)

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F159 S. 12AC(5)(b)(c) substituted for s. 12AC(5)(b) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 7\(b\)](#)

F160 S. 12AC(5A) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(4\)\(d\)](#)

[^{F153}12AD] Amendment of partnership return by taxpayer^{F161}, or referral of dispute,] during enquiry

- (1) This section applies if a partnership return is amended under section 12ABA of this Act (amendment of partnership return by taxpayer)^{F162}, or a dispute about the return is referred to the tribunal under section 12ABZB(3) of this Act,] at a time when an enquiry [^{F163}into the return is in progress in relation to any matter to which the amendment [^{F164}or dispute] relates or which is affected by the amendment [^{F164}or dispute]].
- (2) The amendment [^{F165}or dispute] does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects any amount stated in the partnership statement included in the return, it does not take effect while the enquiry is in progress [^{F166}in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in [^{F167}a partial or final closure notice] that he has taken the amendment into account and that—
 - (i) the amendment has been taken into account in formulating the amendments contained in the notice, or
 - (ii) his conclusion is that the amendment is incorrect,the amendment shall not take effect;
 - (b) otherwise, the amendment takes effect when [^{F168}a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued].
- (4) Where the effect of an amendment is deferred under subsection (3) above—
 - (a) no amendment to give effect to that amendment (“the deferred amendment”) shall be made under section 12ABA(3) of this Act (consequential amendment of partners’ returns) while the enquiry is in progress [^{F169}in relation to any matter to which the amendment relates or which is affected by the amendment];
 - (b) if the deferred amendment does not take effect but is taken into account as mentioned in subsection (3)(a)(i) above, section 28B(4) of this Act (amendment of partners’ returns consequential on amendment of partnership return by closure notice) applies accordingly; and
 - (c) if the deferred amendment takes effect under subsection (3)(b) above, any necessary amendment under section 12ABA(3) of this Act may then be made.
- (5) For the purposes of this section the period during which an enquiry is in progress [^{F170}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 [^{F171}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

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Textual Amendments

- F153** Ss. 12AC-12AE substituted for s. 12AC (with effect and application in accordance with s. 88(3), Sch. 29 para. 5(2) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 29 para. 5\(1\)](#)
- F161** Words in s. 12AD heading inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(a\)](#)
- F162** Words in s. 12AD(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(b\)\(i\)](#)
- F163** Words in s. 12AD(1) 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. 8\(2\)](#)
- F164** Words in s. 12AD(1) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(b\)\(ii\)](#)
- F165** Words in s. 12AD(2) inserted (with effect in accordance with Sch. 6 para. 14 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 10\(5\)\(c\)](#)
- F166** Words in s. 12AD(3) 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. 8\(3\)\(a\)](#)
- F167** Words in s. 12AD(3)(a) 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. 8\(3\)\(b\)](#)
- F168** Words in s. 12AD(3)(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. 8\(3\)\(c\)](#)
- F169** Words in s. 12AD(4)(a) 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. 8\(4\)](#)
- F170** Words in s. 12AD(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. 8\(5\)\(a\)](#)
- F171** Words in s. 12AD(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. 8\(5\)\(b\)](#)

[^{F172}12ADA] **AFM firms**

- (1) An officer of Revenue and Customs may by notice require a partnership which has made an election under section 863H of ITTOIA 2005 (whether or not the election has been revoked) to provide the officer with such information as the officer may reasonably require for purposes connected with the operation of sections 863H to 863K of ITTOIA 2005.
- (2) The information must be provided within such reasonable time as the officer may specify in the notice.]

Textual Amendments

- F172** S. 12ADA inserted (with effect in accordance with Sch. 17 para. 21 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 17 para. 16\(2\)](#)

^{F173}12AIC **Choice between different Cases of Schedule D**

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Textual Amendments

F173 S. 12AE repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 297, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F174}European Economic Interest Groupings

Textual Amendments

F174 S. 12A and cross-heading inserted (1.7.1989) by [Finance Act 1990 \(c. 29\)](#), s. 69, Sch. 11 paras. 2, 5

12A European Economic Interest Groupings.

- (1) In this section “grouping” means a European Economic Interest Grouping formed in pursuance of Council Regulation ([EEC](#)) No. 2137/85 of 25th July 1985 (“the Council Regulation”), whether registered in Great Britain, in Northern Ireland, or elsewhere.
- (2) For the purposes of ^{F175}securing that members of a grouping are assessed to income tax and capital gains tax or (as the case may be) corporation tax], an inspector may act under subsection (3) or (4) below.
 - (3) In the case of a grouping which is registered in Great Britain or Northern Ireland or has an establishment registered in Great Britain or Northern Ireland, and inspector may by a notice given to the grouping require the grouping—
 - (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
 - (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice.
 - (4) In the case of any other grouping, an inspector may by a notice given to any member of the grouping resident in the United Kingdom, or if none is to any member of the grouping, require the member—
 - (a) to make and deliver to the inspector within the time limited by the notice a return containing such information as may be required in pursuance of the notice, and
 - (b) to deliver with the return such accounts and statements as may be required in pursuance of the notice,and a notice may be given to any one of the members concerned or separate notices may be given to each of them or to such of them as the inspector thinks fit.
- (5) Every return under this section shall include a declaration by the grouping or member making the return to the effect that the return is to the best of the maker’s knowledge correct and complete.
- (6) A notice under this section may require different information, accounts and statements for different periods, in relation to different descriptions of income or gains or in relation to different descriptions of member.
- (7) Notices under this section may require different information, accounts and statements in relation to different descriptions of grouping.

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- (8) Subject to subsection (9) below, where a notice is given under subsection (3) above, everything required to be done shall be done by the grouping acting through its manager or, where there is more than one, any of them; but where the manager of a grouping (or each of them) is a person other than an individual, the grouping shall act through the individual, or any of the individuals, designated in accordance with the Council Regulation as the representative of the manager (or any of them).
- (9) Where the contract for the formation of a grouping provides that the grouping shall be validly bound only by two or more managers acting jointly, any declaration required by subsection (5) above to be included in a return made by a grouping shall be given by the appropriate number of managers.]

Textual Amendments

F175 Words in s. 12A(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 2](#); S.I. 1998/3173, art. 2

^{F176}Records

Textual Amendments

F176 S. 12B and cross-heading inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 3](#); S.I. 1998/3173, art. 2

12B Records to be kept for purposes of returns.

- (1) Any person who may be required by a notice under section 8, 8A^{F177} ... or 12AA of this Act^{F178} ... to make and deliver a return for a year of assessment or other period shall—
- (a) keep all such records as may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period; and
 - ^{F179}(b) preserve those records until the end of the relevant day, that is to say, the day mentioned in subsection (2) below or, where a return is required by a notice given on or before that day, whichever of that day and the following is the latest, namely—
 - (i) where enquiries into the return^{F180} ... are made by an officer of the Board, the day on which, by virtue of section [^{F181}28A(1B) or 28B(1B)] of this Act, those enquiries are^{F182} ... completed; and
 - (ii) where no enquiries into the return^{F183} ... are so made, the day on which such an officer no longer has power to make such enquiries.]
- (2) The day referred to in subsection (1) above is—
- (a) in the case of a person carrying on a trade, profession or business alone or in partnership or a company, the fifth anniversary of the 31st January next following the year of assessment or (as the case may be) the sixth anniversary of the end of the period;
 - (b) [^{F184}otherwise], the first anniversary of the 31st January next following the year of assessment^{F185} ...

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[^{F186}or (in either case) such earlier day as may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs (and different days may be specified for different cases).]

- [Any person who—
- ^{F187}(2A) (a) is required, by such a notice as is mentioned in subsection (1) above given at any time after the end of the day mentioned in subsection (2) above, to make and deliver a return for a year of assessment or other period; and
- (b) has in his possession at that time any records which may be requisite for the purpose of enabling him to make and deliver a correct and complete return for the year or period,

shall preserve those records until the end of the relevant day, that is to say, the day which, if the notice had been given on or before the day mentioned in subsection (2) above, would have been the relevant day for the purposes of subsection (1) above.]

- (3) In the case of a person carrying on a trade, profession or business alone or in partnership—

- (a) the records required to be kept and preserved under subsection (1) [^{F188}or (2A)] above shall include records of the following, namely—

(i) all amounts received and expended in the course of the trade, profession or business and the matters in respect of which the receipts and expenditure take place, and

(ii) in the case of a trade involving dealing in goods, all sales and purchases of goods made in the course of the trade; ^{F189} ...

^{F189}(b)

[The Commissioners for Her Majesty's Revenue and Customs may by regulations—

- ^{F190}(3A) (a) provide that the records required to be kept and preserved under this section include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.]

[^{F191}(4) The duty under subsection (1) or (2A) to preserve records may be discharged—

(a) by preserving them in any form and by any means, or

(b) by preserving the information contained in them in any form and by any means,

subject to subsection (4A) and any conditions or further exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.]

[[^{F193}Subsection (4)(b) does not apply in the case of the following kinds of records]—

- ^{F192}(4A) (a) any statement in writing such as is mentioned in—
- (i) subsection (1) of [^{F194}section 1100 of CTA 2010] (amount [^{F195}of distribution, formerly amount] of qualifying distribution and tax credit), or
- [^{F196}(ii) section 495(1) or 975(2) or (4) of ITA 2007 (statements about deduction of income tax),]

which is furnished by the company or person there mentioned, whether after the making of a request or otherwise;

- [^{F197}(b) any record (however described) which is required by regulations under section 70(1)(c) of the Finance Act 2004 to be given to a sub-contractor (within the meaning of section 58 of that Act) on the making of a payment to which section 61 of that Act (deductions on account of tax) applies;]

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- (c) any such record as may be requisite for making a correct and complete claim in respect of, or otherwise requisite for making a correct and complete return so far as relating to, an amount of tax—
- (i) which has been paid under the laws of a territory outside the United Kingdom, or
 - ^{F198}(ii) which would have been payable under the law of a territory outside the United Kingdom (“territory F”) but for a development relief.]
- [In subsection (4A)(c) “development relief” means a relief—
- ^{F199}(4B) (a) given under the law of territory F with a view to promoting industrial, commercial, scientific, educational or other development in a territory outside the United Kingdom, and
- (b) about which provision is made in arrangements that have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).]
- (5) [^{F200}^{F201}Subject to subsections (5A) and (5B)] below,] any person who fails to comply with subsection (1) [^{F202}or (2A)] above in relation to a year of assessment or accounting period shall be liable to a penalty not exceeding £3,000.
- [Subsection (5) above does not apply where the records which the person fails to keep or
- ^{F203}(5A) preserve are records which might have been requisite only for the purposes of claims, elections or notices which are not included in the return.]
- [Subsection (5) above also does not apply where—
- ^{F204}(5B) (a) the records which the person fails to keep or preserve are records falling within paragraph (a) of subsection (4A) above; and
- (b) an officer of the Board is satisfied that any facts which he reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence furnished to him.]
- [Regulations under this section may—
- ^{F205}(5C) (a) make different provision for different cases, and
- (b) make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).]
- (6) For the purposes of this section—
- (a) a person engaged in the letting of property shall be treated as carrying on a trade; and
 - (b) “supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.]

Textual Amendments

- F177** Word in s. 12B(1) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 6, Sch. 27 Pt. 3\(28\)](#); S.I. 1998/3173, art. 2
- F178** Words in s. 12B(1) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\), art. 1, Sch. para. 4](#)
- F179** S. 12B(1)(b) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 105\(1\)](#)
- F180** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 20\(2\)\(a\), Sch. 33 Pt. 2\(13\)](#) Note

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- F181** Words in s. 12B(1)(b)(i) 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. 9**
- F182** Words in s. 12B(1)(b)(i) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 20(2)(c), **Sch. 33 Pt. 2(13)** Note
- F183** Words in s. 12B(1)(b)(ii) repealed (with effect in accordance with s. 88(3) of the amending Act) by Finance Act 2001 (c. 9), Sch. 29 para. 20(3), **Sch. 33 Pt. 2(13)** Note
- F184** Word in s. 12B(2)(b) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(2)(a)**; S.I. 2009/402, art. 2
- F185** Words in s. 12B(2) repealed (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), s. 105(2), **Sch. 29 Pt. 8(14)**
- F186** Words in s. 12B(2) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(2)(b)**; S.I. 2009/402, art. 2
- F187** S. 12B(2A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(3)**
- F188** Words in s. 12B(3)(a) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(4)(a)**
- F189** S. 12B(3)(b) and preceding word omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(3)**; S.I. 2009/402, art. 2
- F190** S. 12B(3A) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(4)**; S.I. 2009/402, art. 2
- F191** S. 12B(4) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(5)**; S.I. 2009/402, art. 2
- F192** S. 12B(4A) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(3)** (with s. 124(9))
- F193** Words in s. 12B(4A) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(6)**; S.I. 2009/402, art. 2
- F194** Words in s. 12B(4A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 154** (with Sch. 2)
- F195** Words in s. 12B(4A)(a)(i) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 1 para. 51(7)**
- F196** S. 12B(4A)(a)(ii) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 246** (with Sch. 2)
- F197** S. 12B(4A)(b) substituted (with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), **Sch. 12 para. 1(2)**
- F198** S. 12B(4A)(c)(ii) substituted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 3(2)** (with Sch. 9 paras. 1-9, 22)
- F199** S. 12B(4B) inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 3(3)** (with Sch. 9 paras. 1-9, 22)
- F200** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(a)**
- F201** Words in s. 12B(5) substituted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(4)** (with s. 124(9))
- F202** Words in s. 12B(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(6)(b)**
- F203** S. 12B(5A) inserted (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), **s. 105(7)**
- F204** S. 12B(5B) inserted (with effect in accordance with s. 124(1) of the amending Act) by Finance Act 1996 (c. 8), **s. 124(5)** (with s. 124(9))
- F205** S. 12B(5C) inserted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 2(7)**; S.I. 2009/402, art. 2

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Modifications etc. (not altering text)

- C30** S. 12B applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), regs. 1(1), **32** (with reg. 1(4)(6))
- C31** S. 12B applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **27**
- C32** S. 12B applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **42**
- C33** S. 12B(5) excluded (with effect in accordance with s. 33(1) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), s. **33(3)(a)**

f^{F206} Voluntary returns

Textual Amendments

- F206** S. 12D and cross-heading inserted (retrospective) by [Finance Act 2019 \(c. 1\)](#), s. **87(1)(3)** (with s. **87(4)**)

12D Returns made otherwise than pursuant to a notice

- (1) This section applies where—
- (a) a person delivers a purported return (“the relevant return”) under section 8, 8A or 12AA (“the relevant section”) for a year of assessment or other period (“the relevant period”),
 - (b) no notice under the relevant section has been given to the person in respect of the relevant period, and
 - (c) HMRC treats the relevant return as a return made and delivered in pursuance of such a notice.
- (2) For the purposes of the Taxes Acts—
- (a) treat a relevant notice as having been given to the person on the day the relevant return was delivered, and
 - (b) treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a return under the relevant section).
- (3) “Relevant notice” means—
- (a) in relation to section 8 or 8A, a notice under that section in respect of the relevant period;
 - (b) in relation to section 12AA, a notice under section 12AA(3) requiring the person to deliver a return in respect of the relevant period, on or before the day the relevant return was delivered (or, if later, the earliest day that could be specified under section 12AA).
- (4) In subsection (1)(a) “purported return” means anything that—
- (a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and
 - (b) purports to be a return under the relevant section.

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- (5) Nothing in this section affects sections 34 to 36 or any other provisions of the Taxes Acts specifying a period for the making or delivering of any assessment (including self-assessment) to income tax or capital gains tax.]

Modifications etc. (not altering text)

C34 S. 12D power to amend conferred (retrospective) by [Finance Act 2019 \(c. 1\)](#), [s. 87\(3\)\(5\)\(b\)](#) (with [s. 87\(4\)](#))

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