



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

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
 - (b) has not received a notice under section 8 of this Act requiring a return for that year of his total income and chargeable gains,shall, subject to subsection (3) below, within six months from the end of that year, give notice to an officer of the Board that he is so chargeable.
- (2) In the case of ^[F2]persons who are] chargeable as mentioned in subsection (1) above as ^[F3]the relevant trustees] of a settlement, that subsection shall have effect as if the reference to a notice under section 8 of this Act were a reference to a notice under section 8A of this Act.
- (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 his total income consists of income from sources falling within subsections (4) to (7) below and he has no chargeable gains.
- (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 ^[F4]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

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- (b) in the making of deductions or repayments of tax under ^{F4}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;
 - (b) income from or on which income tax is treated as having been deducted or paid; or
 - (c) income chargeable under Schedule F,
- and that person is not for that year liable to tax at a rate other than the basic rate^{F5}, the Schedule F ordinary rate^{F6}, the lower rate or the starting rate].
- (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 ^{F7}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.
- (8) If any person, for any year of assessment, fails to comply with subsection (1) above, he shall be liable to a penalty not exceeding the amount of the tax—
- (a) in which he is assessed under section 9 or 29 of this Act in respect of that year, and
 - (b) which is not paid on or before the 31st January next following that year.
- ^{F8}(9) For the purposes of this Act the relevant trustees of a settlement are—
- (a) in relation to income ^{F9}(other than gains treated as arising under Chapter II of Part XIII of the principal Act)], the persons who are trustees when the income arises and any persons who subsequently become trustees; and
 - ^{F10}(aa) [in relation to gains treated as arising under Chapter II of Part XIII of the principal Act, 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** 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\(1\)\(a\)](#)
- F3** 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\(1\)\(b\)](#)
- F4** 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](#))
- F5** 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\(1\)\(2\)](#)
- F6** Words in s. 7(6) substituted (with effect in accordance with s. 22(12) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. [22\(11\)\(a\)](#)
- F7** 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\(1\)](#)
- F8** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. [103\(2\)](#)

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F9 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)**

F10 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)**

Modifications etc. (not altering text)

C1 S. 7 modified (as respects the year 1995-96) by Finance Act 1995 (c. 4), **Sch. 21 para. 1**

[^{F11}8 Personal return.

[^{F12}(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, [^{F13}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, on or before the day mentioned in subsection (1A) below, 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.

(1A) The day referred to in subsection (1) above is—

- (a) the 31st January next following the year of assessment, or
- (b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

^{F14}

[^{F15}(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 and any tax credits to which section 231 of the principal Act applies.]

(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, [^{F16}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.]

- (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.

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[In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax ^{F17}(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

- F11** 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\(1\)\(5\)](#)
- F12** 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](#)
- F13** 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\(1\)](#)
- F14** Words in s. 8(1A) repealed (with effect in accordance with [s. 121\(8\)](#) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(2\)](#), [Sch. 41 Pt. 5\(6\)](#)
- F15** S. 8(1AA) inserted (with effect in accordance with [s. 121\(8\)](#) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F16** 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\(2\)](#)
- F17** 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)

- C2** 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\(3\)](#))
- C3** S. 8 modified by [Finance Act 1974 \(c. 30\), s. 24](#) (repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 12](#) (with [Sch. 9 paras. 1-9, 22](#)))
- C4** S. 8 extended (with effect in accordance with [s. 56\(9\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(a\)](#)
- C5** S. 8 modified (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 17\(1\)](#)
- C6** S. 8 modified (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 17\(1\)](#)
- C7** 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\(2\)](#))

^{F11}8A Trustee's return.

^{F18}(1) For the purpose of establishing the amounts in which ^{F19}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, ^{F20}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 ^{F21}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer, on or before the day mentioned in subsection (1A) below, 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.

(1A) The day referred to in subsection (1) above is—

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- (a) the 31st January next following the year of assessment, or
- (b) where the notice under this section is given after the 31st October next following the year, the last day of the period of three months beginning with the day on which the notice is given

^{F22}]

[For the purposes of subsection (1) above—

- ^{F23}(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
 - (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 and any tax credits to which section 231 of the principal Act applies.]

- (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—

- ^{F24}(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

- F11** 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\(1\)\(5\)](#)
- F18** 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
- F19** 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\(3\)\(a\)](#)
- F20** 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\(1\)](#)
- F21** 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\(3\)\(b\)](#)
- F22** Words in s. 8A(1A) repealed (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(2\)](#), [Sch. 41 Pt. 5\(6\)](#)
- F23** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(3\)](#)
- F24** S. 8A(5) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 103\(4\)](#)

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[^{F25}9 Returns to include self-assessment.

[^{F26}(1) Subject to [^{F27}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 and any tax credits to which section 231 of the principal Act applies

[^{F28}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 233(1), 246D(1), 249(4), 421(1) [^{F29}or 547(5) of the principal Act or section 626 of ITEPA 2003]].]

[^{F30}(1A) The tax to be assessed on a person by a self-assessment shall not include any tax which, under Chapter I or IV of Part XIV of the principal Act [^{F31}or under section 394(2) of ITEPA 2003], is charged on the administrator of a scheme (within the meaning of section 658A of that Act) and is assessable by the Board in accordance with that section.]

(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 30th September next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the 31st July 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;

^{F32}

[^{F33}(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.]

^{F34}(4)

^{F34}(5)

^{F34}(6)]

Textual Amendments

F25 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

F26 S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(4\)](#)

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- F27** 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\(2\)](#)
- F28** 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\(1\)](#)
- F29** 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](#))
- F30** S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 98\(2\)](#)
- F31** Words in s. 9(1A) inserted (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\(3\)](#) (with [Sch. 7](#))
- F32** 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\(13\)](#)
- F33** 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\(2\)](#)
- F34** 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)

- C8** 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\(2\)](#))
- C9** S. 9(2)-(6) applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\), regs. 1\(1\), 17\(2\)](#)
- C10** S. 9(2)-(6) applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\), regs. 1, 17\(2\)](#)

[^{F35}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.
- (3) In this section “the filing date” means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act.

Textual Amendments

- F35** 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\(2\)](#)

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 obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).
- (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.

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- (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—
- (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

F35 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\(2\)](#)

[^{F36}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 after the filing date;
 - (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.
- (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, subject to the following limitation.
- (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, or
 - (b) after an enquiry into the return has been completed,
- 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” means the day mentioned in section 8(1A) or, as the case may be, section 8A(1A) of this Act.]

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Textual Amendments

F36 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\(1\)](#)

Modifications etc. (not altering text)

C11 S. 9A applied (E.W.) (1.4.2000) by [Education \(Student Loans\) \(Repayment\) Regulations 2000 \(S.I. 2000/944\)](#), [regs. 1\(1\), 17](#)

C12 S. 9A applied (N.I.) (1.4.2000) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000 \(S.R. 2000/121\)](#), [regs. 1, 17\(2\)](#)

C13 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\(2\)](#))

[^{F36}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) at a time when an enquiry is in progress into the return.
- (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 and—
 - (a) if the officer states in the 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 the closure notice is issued.
- (4) For the purposes of this section the period during which an enquiry is in progress 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 the enquiry is completed.]

Textual Amendments

F36 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\(1\)](#)

[^{F36}9C Amendment of self-assessment during enquiry to prevent loss of tax

- (1) This section applies where an enquiry is in progress into a return 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—

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- (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.
- (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 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 the enquiry is completed.]

Textual Amendments

F36 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\(1\)](#)

[^{F36}9D Choice between different Cases of Schedule D

- (1) Where in the case of a return under section 8 or 8A of this Act—
- (a) alternative methods are allowed by the Tax Acts for bringing amounts into charge to tax,
 - (b) the return is made using one of those methods but could have been made using an alternative method, and
 - (c) an officer of the Board determines which of the alternative methods is to be used,
- the officer's determination is final and conclusive, for the purposes of any enquiry into the return, as to the basis of charge to be used.
- (2) For the purposes of this section the cases where the Tax Acts allow alternative methods for bringing amounts into charge to tax are where they may be brought into charge either—
- (a) in computing profits chargeable to tax under Case I or II of Schedule D, or
 - (b) as amounts within Case III, IV or V of that Schedule.]

Textual Amendments

F36 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\(1\)](#)

Status:

Point in time view as at 06/04/2003.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.