



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
^[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.

(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(ii) the period of 30 days beginning with the day after the day on which the notice under section 8 was withdrawn,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.]

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- (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.]
- (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 [^{F8}—
- (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 [^{F9}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 [^{F9}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 [^{F10}Chapter 3 of Part 4 of ITTOIA 2005 (dividends etc. from UK resident companies etc.)],
- and that person is not for that year liable to tax at a rate other than the basic rate [^{F11}, [^{F12}the Scottish basic rate,] the [^{F13}dividend] ordinary rate] [^{F14}or the starting rate for savings].
- (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 [^{F15}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.
- ^{F16}(8)
- [^{F17}(9) For the purposes of this Act the relevant trustees of a settlement are—
- (a) in relation to income [^{F18}(other than gains treated as arising under [^{F19}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
 - [^{F20}(aa) in relation to gains treated as arising under [^{F21}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.]]

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

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** 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](#)
- F9** 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)
- F10** Words in s. 7(6)(c) 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\(2\)\(a\)](#) (with Sch. 2)
- F11** 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\(1\)\(2\)](#)
- F12** 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\(1\)](#)
- F13** 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)
- F14** 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](#)
- F15** 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\(1\)](#)
- F16** 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)
- F17** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [s. 103\(2\)](#)
- F18** 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\(a\)](#)
- F19** 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)
- F20** 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\(b\)](#)
- F21** 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)

- C1** S. 7 modified (as respects the year 1995-96) by [Finance Act 1995 \(c. 4\)](#), [Sch. 21 para. 1](#)
- C2** 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)
- C3** 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)

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

[^{F22}7A Disregard of certain NRCGT gains for purposes of section 7

- (1) This section applies where—
- (a) a person (“P”) is the taxable person in relation to an NRCGT return relating to a tax year (“year X”) which is made and delivered to an officer of Revenue and Customs before the end of the notification period and contains an advance self-assessment,
 - (b) the return is in respect of a non-resident CGT disposal on which an NRCGT gain accrues, and
 - (c) P would (apart from this section) be required to give a notice under section 7 with respect to year X.
- (2) For the purpose of determining whether or not P is required to give such a notice (and only for that purpose), P is regarded as not being chargeable to capital gains tax in respect of the NRCGT gain mentioned in subsection (1)(b).
- (3) The reference in subsection (1) to the tax year to which an NRCGT return “relates” is to be interpreted in accordance with section 12ZB(7).
- (4) In this section—
- “advance self-assessment” has the meaning given by section 12ZE(1);
 - “the notification period” has the meaning given by section 7(1C);
 - the “taxable person”, in relation to a non-resident CGT disposal, means the person who would be chargeable to capital gains tax in respect of any chargeable NRCGT gain accruing on the disposal (were such a gain to accrue).
- (5) See—
- section 14B of the 1992 Act for the meaning of “non-resident CGT disposal”;
 - section 57B of, and Schedule 4ZZB to, the 1992 Act for the meaning of “NRCGT gain”.]

Textual Amendments

- F22** S. 7A inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 42](#)

[^{F23}8 Personal return.

- [^{F24}(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, [^{F25}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 ^{F26}..., 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.

^{F27}(1A)

[^{F28}(1AA) For the purposes of subsection (1) above—

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- (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 [F29]section 397(1) [F30]or [F31]397A(1)] of ITTOIA 2005] 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, [F32]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—
- ^{F33}(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
 - (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
- ^{F34}(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
- ^{F35}(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.]]

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

Textual Amendments

- F23** 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\(1\)\(5\)](#)
- F24** 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](#)
- F25** 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\(1\)](#)
- F26** 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\(3\)](#)
- F27** 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\(3\)](#)
- F28** S. 8(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F29** Words in s. 8(1AA)(b) 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. 359](#) (with [Sch. 2](#))
- F30** Words in s. 8(1AA)(b) inserted (with effect in accordance with s. 34(2) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 12 para. 8](#)
- F31** Word in s. 8(1AA)(b) substituted (with effect in accordance with Sch. 19 para. 14 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 19 para. 9\(a\)](#)
- F32** 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\(2\)](#)
- F33** S. 8(1D)-(1H) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 88\(4\)](#)
- F34** 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](#))
- F35** 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)

- C4** 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\(3\)](#))
- C5** S. 8 extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 56\(7\)\(a\)](#)
- C6** 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\(2\)](#))
- C7** 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](#))
- C8** 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](#))

[^{F36}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

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- (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

F36 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)

[^{F23}8A Trustee's return.

[^{F37}(1) For the purpose of establishing the amounts in which [^{F38}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, [^{F39}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 [^{F40}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer ^{F41}... , 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.

^{F42}(1A)]

[For the purposes of subsection (1) above—

- ^{F43}(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 [^{F44}section 397(1) [^{F45}or [^{F46}397A(1)]] of ITTOIA 2005] applies.]

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

- ^{F47}(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.

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

(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—

- ^{F48}(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

- F23** 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\(1\)\(5\)](#)
- F37** 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
- F38** 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\(3\)\(a\)](#)
- F39** 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\(1\)](#)
- F40** 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\(3\)\(b\)](#)
- F41** 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\(3\)](#)
- F42** 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\(3\)](#)
- F43** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F44** Words in s. 8A(1AA)(b) 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. 360](#) (with [Sch. 2](#))
- F45** Words in s. 8A(1AA)(b) inserted (with effect in accordance with s. 34(2) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 12 para. 9](#)
- F46** Word in s. 8A(1AA)(b) substituted (with effect in accordance with Sch. 19 para. 14 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 19 para. 9\(a\)](#)
- F47** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(4\)](#)
- F48** 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)

- C9** 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](#))

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

C10 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)

[^{F49}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, the person may request HMRC to withdraw the notice.
- (3) But no request may be made 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, on receiving a request, 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 agree with the person.
- (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.]

Textual Amendments

F49 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**

[^{F50}9 Returns to include self-assessment.

- [^{F51}(1) Subject to [^{F52}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

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

deducted at source and any tax credits to which [^{F53}section 397(1) [^{F54}or [^{F55}397A(1)]] of ITTOIA 2005] applies

[^{F56}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 ^{F57} ... 246D(1) ^{F57} ... [^{F58}of the principal Act]^{F59}, section 626 of ITEPA 2003 or section 399(2), 400(2), 414(1), 421(1) or 530(1) of ITTOIA 2005]]].

[^{F60}(1A) The tax to be assessed on a person by a self-assessment shall not include any tax [^{F61}which—

- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004,
- (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 [^{F62}31st October] next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the [^{F63}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;

^{F64}

[^{F65}(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.]

^{F66}(4)

^{F66}(5)

^{F66}(6)]

Textual Amendments

- F50** 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
- F51** S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(4\)](#)
- F52** 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\(2\)](#)
- F53** Words in s. 9(1)(b) 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\(a\)](#) (with Sch. 2)

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- F54** Words in s. 9(1)(b) inserted (with effect in accordance with s. 34(2) of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 12 para. 10](#)
- F55** Word in s. 9(1)(b) substituted (with effect in accordance with Sch. 19 para. 14 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 19 para. 9\(b\)](#)
- F56** 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\(1\)](#)
- F57** 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 \(with Sch. 2\)](#)
- F58** 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\(2\) \(with Sch. 7\)](#)
- F59** 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\(c\) \(with Sch. 2\)](#)
- F60** S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 98\(2\)](#)
- F61** 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))
- F62** 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\(1\)\(a\)](#)
- F63** 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\(1\)\(b\)](#)
- F64** 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\(13\)](#)
- F65** 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\(2\)](#)
- F66** 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)

- C11** 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\(2\)\)](#)
- C12** 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\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C13** 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\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)
- C14** 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](#)
- C15** 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\(4\)\(6\)\)](#)
- C16** 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\(2\)](#)

[^{F67}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.

[^{F68}(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

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- (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

- F67** 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\(2\)](#)
- F68** 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)

- C17** S. 9ZA applied (22.7.2008) by [Crossrail Act 2008 \(c. 18\), Sch. 13 para. 44\(2\)\(3\)](#)

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^{F69}—
- (a) obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise)^{F70}, 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—
- (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

- F67** 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\(2\)](#)
- F69** 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
- F70** 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

^{F71}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”),

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

(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 [^{F72}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.

[^{F73}(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 [^{F74}section 168(1) of TIOPA 2010] (provision not at arm's length: medium-sized enterprise),
- [^{F75}(c) consideration of whether to give the taxpayer a notice under [^{F76}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.]

(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” [^{F77}means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F71** 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\(1\)](#)
- F72** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\), s. 96\(1\)](#) (with s. 96(5))
- F73** 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\(2\)](#)
- F74** 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)
- F75** 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\(1\)](#)

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- F76** 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)
- F77** 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)

- C18** 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))
- C19** 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))
- C20** 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\(2\)](#)

[^{F71}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)^{F78}, 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 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

- F71** 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\(1\)](#)
- F78** Words in s. 9B(1) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 33 para. 1](#)

[^{F71}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.

Status: Point in time view as at 26/03/2015.

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. (See end of Document for details)

- (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.
- (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

F71 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)**

^{F79}[^{F71}**9D Choice between different Cases of Schedule D**

.....]

Textual Amendments

F71 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)**

F79 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)

Status:

Point in time view as at 26/03/2015.

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.