



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(ii) the period of 30 days beginning with the day after the day on which the notice under section 8 was withdrawn,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

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) [View outstanding changes](#)

- (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 [^{F9}an amount of] income tax or capital gains tax for the year of assessment ^{F10}... 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 [^{F11}—
- (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 [^{F12}an amount of tax under any provision listed in relation to the person in section 30 of ITA 2007 (additional tax)].]

(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 [^{F13}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 [^{F13}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; [^{F14}or]
 - (b) income from or on which income tax is treated as having been deducted or paid [^{F15}],
 - ^{F16}(c)

and that person is not for that year liable to tax at a rate other than the basic rate [^{F17}, the dividend nil rate] [^{F18}, [^{F19}the Scottish basic rate,] [^{F20}a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,] [^{F21}the Welsh basic rate,] the [^{F22}dividend] ordinary rate] [^{F23}, the savings nil rate] [^{F24}or the starting rate for savings].

[^{F25}(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,

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) View outstanding changes

- (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 [^{F26}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.

^{F27}(8)

[^{F28}(9) For the purposes of this Act the relevant trustees of a settlement are—

- (a) in relation to income [^{F29}(other than gains treated as arising under [^{F30}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
- [^{F31}(aa) in relation to gains treated as arising under [^{F32}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(2A) inserted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), s. [98\(2\)\(a\)](#)
- F10** Words in s. 7(2A) omitted (with effect in accordance with s. 98(5) of the amending Act) by virtue of [Finance Act 2022 \(c. 3\)](#), s. [98\(2\)\(b\)](#)
- F11** 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](#)
- F12** Words in s. 7(3)(c) substituted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), s. [98\(3\)](#)
- F13** 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](#))
- F14** 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\(9\)\(a\)\(i\)](#)

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) View outstanding changes

- F15** 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\(9\)\(a\)\(ii\)](#)
- F16** 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\(9\)\(a\)\(iii\)](#)
- F17** 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\(9\)\(a\)\(iv\)](#)
- F18** 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\(1\)\(2\)](#)
- F19** 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\(1\)](#)
- F20** 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\(2\)](#)
- F21** 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 \(with arts. 5, 6, 8\)](#)
- F22** 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)
- F23** 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\(15\)](#)
- F24** 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](#)
- F25** S. 7(6A) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 5\(9\)\(b\)](#)
- F26** 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\(1\)](#)
- F27** 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 \(with art. 4\)](#)
- F28** S. 7(9) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 103\(2\)](#)
- F29** 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\(a\)](#)
- F30** 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)
- F31** 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\(b\)](#)
- F32** 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)
- C4** S. 7 applied (with modifications) (22.7.2020) by [Finance Act 2020 \(c. 14\), Sch. 16 para. 12\(1\)-\(5\)](#) (as amended (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2022 \(c. 3\), s. 98\(4\)](#))

F337A Disregard of certain NRCGT gains for purposes of section 7

.....

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) [View outstanding changes](#)

Textual Amendments

F33 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\(2\)](#)

[^{F34}8 Personal return.

[^{F35}(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, [^{F36}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 ^{F37}..., 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.

^{F38}(1A)

[^{F39}(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 ^{F40}...]

(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, [^{F41}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—

^{F42}(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

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) View outstanding changes

(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 ^{F43}(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 ^{F44}(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

- F34** 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\(1\)\(5\)](#)
- F35** 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](#)
- F36** 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\(1\)](#)
- F37** 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\(3\)](#)
- F38** 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\(3\)](#)
- F39** S. 8(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [s. 121\(3\)](#)
- F40** 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\(2\)](#)
- F41** 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\(2\)](#)
- F42** S. 8(1D)-(1H) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 88\(4\)](#)
- F43** 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)
- F44** 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)

- C5** 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\(3\)](#))
- C6** S. 8 modified (1.4.2000) by [S.R. 2000/121](#), [reg. 17\(1\)](#)
- C7** S. 8 extended (with effect in accordance with s. 56(9) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 56\(7\)\(a\)](#)

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) [View outstanding changes](#)

- 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](#))

[^{F45}**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

- F45** 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](#))

[^{F34}**8A Trustee’s return.**

[^{F46}(1) For the purpose of establishing the amounts in which [^{F47}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, [^{F48}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 [^{F49}any relevant trustee] require the trustee—

- (a) to make and deliver to the officer ^{F50}... , 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.

^{F51}(1A)]

[For the purposes of subsection (1) above—

- ^{F52}(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

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) View outstanding changes

- (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 ^{F53}...]

- [A return under this section for a year of assessment (Year 1) must be delivered—
^{F54}(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—

- ^{F55}(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

- F34** 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\(1\)\(5\)](#)
- F46** 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
- F47** 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\(3\)\(a\)](#)
- F48** 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\(1\)](#)
- F49** 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\(3\)\(b\)](#)
- F50** 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\(3\)](#)

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) [View outstanding changes](#)

- F51** 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\(3\)](#)
- F52** S. 8A(1AA) inserted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(3\)](#)
- F53** 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\(3\)](#)
- F54** S. 8A(1B)-(1F) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2007 \(c. 11\), s. 89\(4\)](#)
- F55** 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\(1\) \(with Sch. 9 paras. 1-9, 22\)](#)

[^{F56}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, [^{F57}HMRC may withdraw the notice (whether at the request of the person or otherwise)].
- (3) But [^{F58}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 ^{F59}... 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 [^{F60}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.]

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) View outstanding changes

Textual Amendments

- F56** 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](#)
- F57** 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\(2\)](#)
- F58** 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\(3\)](#)
- F59** 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\(4\)](#)
- F60** 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\(5\)](#)

[^{F61}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 [^{F62}£50,000],
 - (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

- F61** 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](#)
- F62** Sum in s. 8C(1)(b) substituted (with effect for the tax year 2023-24 and subsequent tax years) by [Finance Act 2023 \(c. 1\)](#), [s. 8\(7\)\(9\)](#)

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) [View outstanding changes](#)

[^{F63}9 Returns to include self-assessment.

[^{F64}(1) Subject to [^{F65}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 ^{F66}...

[^{F67}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 ^{F68}... 246D(1) ^{F68}... [^{F69}of the principal Act^{F70}, section 626 of ITEPA 2003 or section 399(2) ^{F71}... or 530(1) of ITTOIA 2005]]].]

[^{F72}(1A) The tax to be assessed on a person by a self-assessment shall not include any tax [^{F73}which—

- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004, ^{F74}...
- [^{F75}(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,]
- [^{F76}(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 [^{F77}31st October] next following the year, or
- (b) where the notice under section 8 or 8A of this Act is given after the [^{F78}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;

^{F79}

[^{F80}(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.]

^{F81}(4)

^{F81}(5)

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) View outstanding changes

F81(6)]

Textual Amendments

- F63** 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
- F64** S. 9(1) substituted (with effect in accordance with s. 121(8) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 121\(4\)](#)
- F65** 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\(2\)](#)
- F66** 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\(4\)\(a\)](#)
- F67** 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\(1\)](#)
- F68** 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 \(with Sch. 2\)](#)
- F69** 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\(2\) \(with Sch. 7\)](#)
- F70** 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\(c\) \(with Sch. 2\)](#)
- F71** 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\(4\)\(b\)](#)
- F72** S. 9(1A) inserted (with effect in accordance with s. 98(3) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 98\(2\)](#)
- F73** 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\(3\)\(b\)\)](#)
- F74** 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\(3\)\(a\)](#)
- F75** 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](#)
- F76** 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\(3\)\(b\)](#)
- F77** 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\(1\)\(a\)](#)
- F78** 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\(1\)\(b\)](#)
- F79** 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\(13\)](#)
- F80** 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\(2\)](#)
- F81** 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](#)

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) [View outstanding changes](#)

- 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)**

[^{F82}**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.
- [^{F83}(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

- F82** 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\(2\)](#)
- F83** 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 [^{F84}—
- (a)] obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise) [^{F85}, 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—

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) View outstanding changes

- (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

- F82** 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\(2\)](#)
- F84** 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
- F85** 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](#)

[^{F86}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 [^{F87}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.

[^{F88}(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 [^{F89}section 168(1) of TIOPA 2010] (provision not at arm’s length: medium-sized enterprise),
- [^{F90}(c) consideration of whether to give the taxpayer a notice under [^{F91}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.]

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) [View outstanding changes](#)

- (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,^{F92}...
 - [^{F93}(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” [^{F94}means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.]]

Textual Amendments

- F86** 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)**
- F87** Words in s. 9A(2)(a) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 96(1)** (with s. 96(5))
- F88** 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)**
- F89** 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)
- F90** 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)**
- F91** 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)
- F92** 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)**
- F93** 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)**
- F94** 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)**

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) [View outstanding changes](#)

[^{F86}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)^[^{F95}], 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 ^[^{F96}]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 ^[^{F97}]in relation to any matter to which the amendment relates or which is affected by the amendment] and—
 - (a) if the officer states in ^[^{F98}]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 ^[^{F99}]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 ^[^{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

- F86** 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\(1\)](#)
- F95** Words in s. 9B(1) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 33 para. 1](#)
- F96** 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\(2\)](#)
- F97** 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\(3\)\(a\)](#)
- F98** 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\(3\)\(b\)](#)
- F99** 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\(3\)\(c\)](#)
- F100** 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\(4\)\(a\)](#)
- F101** 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\(4\)\(b\)](#)

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) View outstanding changes

[^{F86}9C Amendment of self-assessment during enquiry to prevent loss of tax

- (1) This section applies where an enquiry [^{F102}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 [^{F103}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 [^{F104}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 [^{F105}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

- F86** 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** 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\(2\)](#)
- F103** 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\(3\)](#)
- F104** 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\(4\)\(a\)](#)
- F105** 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\(4\)\(b\)](#)

^{F106}[^{F86}9D Choice between different Cases of Schedule D

.....]

Textual Amendments

- F86** 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\(1\)](#)
- F106** 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)

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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 8 heading substituted by [2017 c. 32 Sch. 14 para. 3\(2\)](#)
- s. 8A heading substituted by [2017 c. 32 Sch. 14 para. 4\(2\)](#)
- s. 9 heading substituted by [2017 c. 32 Sch. 14 para. 6\(2\)](#)
- s. 8B heading words inserted by [2017 c. 32 Sch. 14 para. 5\(a\)](#)

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

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

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

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

– Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)