



Taxes Management Act 1970

1970 CHAPTER 9

PART IV

ASSESSMENT AND CLAIMS

Claims

[^{F1}42 Procedure for making claims etc.

- (1) Where any provision of the Taxes Acts provides for relief to be given, or any other thing to be done, on the making of a claim, this section shall, unless otherwise provided, have effect in relation to the claim.
- [^{F2}(1A) Subject to subsection (3) below, a claim for a relief, an allowance or a repayment of tax shall be for an amount which is quantified at the time when the claim is made.]
- (2) Subject to [^{F3}subsections (3) [^{F4}to [^{F5}(3ZC)]]] below, where notice has been given under section 8, 8A ^{F6}... or 12AA of this Act, a claim shall not at any time be made otherwise than by being included in a return under that section if it could, at that or any subsequent time, be made by being so included.
- (3) [^{F7}Subsections (1A) and (2)] above shall not apply in relation to any claim which falls to be taken into account in the making of deductions or repayments of tax under [^{F8}PAYE regulations].
- [^{F9}(3ZA) Subsection (2) above shall not apply in relation to any claim by the trustees of a charitable trust for an amount to be exempt from tax [^{F10}by virtue of—
 - (a) section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts),
 - (b) section 532 of that Act (exemption for savings and investment income),
 - (c) section 533 of that Act (exemption for public revenue dividends),
 - (d) section 536 of that Act (exemption for certain miscellaneous income), or
 - (e) section 537 of that Act (exemption for income from estates in administration).]]

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[^{F11}(3ZB) Subsection (2) also does not apply in relation to any claim for repayment of an amount of income tax which—

- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
- (b) has been deducted at source from income to which any of the provisions mentioned in paragraphs (b) to (e) of subsection (3ZA) applies.]

[^{F12}(3ZC) Subsection (2) also does not apply in relation to any claim under section 210 of the Finance Act 2013 (claims for consequential relieving adjustments after counteraction of tax advantage under the general anti-abuse rule).]

^{F13}(3A)

^{F13}(3B)

^{F14}(4)

^{F15}(4A)

(5) The references in [^{F16}this section] to a claim being included in a return include references to a claim being so included by virtue of an amendment of the return; ^{F17}...

(6) In the case of a trade, profession or business carried on by persons in partnership, a claim under any of the provisions mentioned in subsection (7) below shall be made—

- (a) where subsection (2) above applies, by being included in a [^{F18}partnership return], and
- (b) in any other case, by such one of those persons as may be nominated by them for the purpose.

(7) The provisions are—

(a) [^{F19}sections ^{F20} ... ^{F21} ...], [^{F21} ... ^{F22} ... ^{F20} ... 471, 472, 484, ^{F21} ... ^{F23} ..., 570, [^{F24}571(4) and 732(4) of the principal Act;]

^{F25}(b)

[^{F26}(c) sections 3, 83, 89, 129, 131, 135, 177, 183, 266, 268, 290, 355, 381 and 569 of the Capital Allowances Act; ^{F27} ...

(d) sections 40B(5), 40D, 41 and 42 of the Finance (No. 2) Act 1992]^{F28}...

[^{F29}(e) sections [^{F30}25A,] 111(1), 126(2), 129(2), 143, 185, 194[^{F31}, 271A(10)] and 326 of ITTOIA 2005]^{F32}...

[^{F33}(f) sections 668 and 669 of ITA 2007]^{F34}, and

(g) sections 109(1), 124(2), 127(2), 178 and 268 of CTA 2009].

^{F35}(8)

(9) Where a claim has been made (whether by being included in a return under section 8, 8A ^{F36}... or 12AA of this Act or otherwise) and the claimant subsequently discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.

(10) This section [^{F37}(except subsection (1A) above [^{F38}and subject to subsection (10A) below])] shall apply in relation to any elections ^{F39}... as it applies in relation to claims.

[^{F40}(10A) Subsection (2) above does not apply in relation to an election under section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner).]

(11) Schedule 1A to this Act shall apply as respects any claim [^{F41}or election] which—

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(a) is made otherwise than by being included in a return under section 8, 8A^{F42}...^{F43}... or 12AA of this Act [^{F44}or a return under Schedule 2 to the Finance Act 2019],^{F45}...

^{F45}(b)

[^{F46}(11A) Schedule 1B to this Act shall have effect as respects certain claims for relief involving two or more years of assessment.]

^{F47}(12)

(13) In this section “profits”—

(a) in relation to income tax, means income^{F48}, and]

(b) in relation to capital gains tax, means chargeable gains, and

^{F49}(c)]

Textual Amendments

- F1** S. 42 substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), Sch. 19 para. 13; S.I. 1998/3173, art. 2](#)
- F2** S. 42(1A) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(1\)](#)
- F3** Words in s. 42(2) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(2\)](#)
- F4** Words in s. 42(2) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(2\)](#)
- F5** Word in s. 42(2) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 213\(2\)](#)
- F6** Word in s. 42(2) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F7** Words in s. 42(3) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(3\)](#)
- F8** Words in s. 42(3) 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. 128 \(with Sch. 7\)](#)
- F9** S. 42(3ZA) inserted (with effect in accordance with Sch. 8 para. 8(6) of the amending Act) by [Finance Act 2010 \(c. 13\), Sch. 8 para. 4\(3\)](#)
- F10** Words in s. 42(3ZA) substituted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(3\)](#)
- F11** S. 42(3ZB) inserted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 15 para. 11\(4\)](#)
- F12** S. 42(3ZC) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 213\(3\)](#)
- F13** S. 42(3A)(3B) repealed (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 128\(1\)\(a\), Sch. 41 Pt. 5\(6\)](#)
- F14** S. 42(4) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(3\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F15** S. 42(4A) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(3\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F16** Words in s. 42(5) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(7\)](#)
- F17** Words in s. 42(5) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(3\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F18** Words in s. 42(6)(a) substituted (with effect in accordance with s. 88(3) of the amending Act) by [Finance Act 2001 \(c. 9\), Sch. 29 para. 26](#)
- F19** Words in s. 42(7)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(8\)](#)

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- F20** Words in s. 42(7)(a) repealed (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 130\(2\)\(a\), Sch. 41 Pt. 5\(7\)](#)
- F21** Words in s. 42(7)(a) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(a\)\(i\), Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F22** Word in s. 42(7)(a) repealed (with effect in relation to payments made on or after 6.4.1997) by [Finance Act 1997 \(c. 16\), Sch. 18 Pt. 6\(2\)](#)
- F23** Words in s. 42(7)(a) repealed (with effect in accordance with s. 128(12) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 128\(1\)\(b\), Sch. 41 Pt. 5\(6\)](#)
- F24** Words in s. 42(7)(a) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(a\)\(ii\) \(with Sch. 2 Pts. 1, 2\)](#)
- F25** S. 42(7)(b) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(b\), Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F26** S. 42(7)(c)(d) substituted (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), Sch. 2 para. 1 \(with Sch. 3\)](#)
- F27** Word in s. 42(7) 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. 372, Sch. 3 \(with Sch. 2\)](#)
- F28** Word in s. 42(7)(d) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 253\(b\), Sch. 3 Pt. 1 \(with Sch. 2\)](#)
- F29** S. 42(7)(e) and preceding word inserted (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. 372 \(with Sch. 2\)](#)
- F30** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 4 paras. 56, 57 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 4 para. 44](#)
- F31** Word in s. 42(7)(e) inserted (with effect in accordance with Sch. 2 para. 64 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 2 para. 42](#)
- F32** Word in s. 42(7)(e) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(c\), Sch. 3 Pt. 1 \(with Sch. 2 Pts. 1, 2\)](#)
- F33** S. 42(7)(f) and preceding word inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 253\(c\) \(with Sch. 2\)](#)
- F34** S. 42(7)(g) and preceding word inserted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 302\(d\) \(with Sch. 2 Pts. 1, 2\)](#)
- F35** S. 42(8) omitted (with effect in accordance with s. 222(5) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(1\)\(a\)](#)
- F36** Word in s. 42(9) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F37** Words in s. 42(10) inserted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(9\)](#)
- F38** Words in s. 42(10) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(10\)\(a\)](#)
- F39** Words in s. 42(10) repealed (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 130\(3\), Sch. 41 Pt. 5\(7\)](#)
- F40** S. 42(10A) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(10\)\(b\)](#)
- F41** Words in s. 42(11) substituted (with effect in accordance with s. 130(1) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 130\(4\)](#)
- F42** Word in s. 42(11)(a) 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\(9\)\(a\)](#)
- F43** Word in s. 42(11)(a) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 20\(2\), Sch. 27 Pt. 3\(28\); S.I. 1998/3173, art. 2](#)
- F44** Words in s. 42(11)(a) inserted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 2 para. 25\(9\)\(b\)](#)
- F45** S. 42(11)(b) and preceding word repealed (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 107\(10\), Sch. 29 Pt. 8\(14\)](#)

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- F46** S. 42(11A) inserted (with effect in accordance with s. 128(11) of the amending Act) by [Finance Act 1996 \(c. 8\)](#), **s. 128(1)(c)**
- F47** S. 42(12) repealed (with effect in accordance with Sch. 22 para. 12 of the amending Act) by [Finance Act 1996 \(c. 8\)](#), [Sch. 22 para. 6](#), **Sch. 41 Pt. 5(12)**
- F48** Word in s. 42(13) inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 20(4)**; S.I. 1998/3173, art. 2
- F49** S. 42(13)(c) repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 20\(4\)](#), **Sch. 27 Pt. 3(28)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C1** S. 42 excluded (16.8.1995) by [The Venture Capital Trust Regulations 1995 \(S.I. 1995/1979\)](#), regs. 1, **19(1)**
- C2** S. 42 (as it has effect in relation to corporation tax for accounting periods ending before the day appointed under [Finance Act 1994](#), s. 199) amended (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 4 para. 2](#), [Sch. 8 Pt. II\(9\)](#); S.I. 1998/3173, art. 2
- C3** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), **s. 201(5)(a)** (with [Sch. 3](#))
- C4** S. 42 excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), **s. 227(5)(a)** (with [Sch. 3](#))
- C5** S. 42 excluded (6.4.2006) by [The Registered Pension Schemes \(Relief at Source\) Regulations 2005 \(S.I. 2005/3448\)](#), regs. 1, **12(1)**
- C6** S. 42 applied in part by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), **s. 16ZA(4)** (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 62**)
- C7** S. 42 applied in part by [Income Tax Act 2007 \(c. 3\)](#), s. 809B(3) (as inserted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 1**)
- C8** Ss. 42, 43 applied in part (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 43(2)**
- C9** S. 42 excluded (14.9.2023) by [The Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) \(No. 2\) Regulations 2023 \(S.I. 2023/912\)](#), regs. 1(2), **41(2)** (with [reg. 1\(3\)](#))

43 Time limit for making claims.

^{F50}(1) Subject to any provision of the Taxes Acts prescribing a longer or shorter period, no claim for relief in respect of income tax or capital gains tax may be made more than ^{F51}4 years after the end of] the year of assessment to which it relates.]

(2) A claim (including a supplementary claim) which could not have been allowed but for the making of an assessment to income tax or capital gains tax after the year of assessment to which the claim relates may be made at any time before the end of the year of assessment following that in which the assessment was made.

^{F52}(3)

Textual Amendments

- F50** S. 43(1) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), **Sch. 19 para. 21**; S.I. 1998/3173, art. 2
- F51** Words in s. 43(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 12**; S.I. 2009/403, art. 2(2) (with [art. 10](#))
- F52** S. 43(3) added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch. 8 para. 12. [Development Land Tax Act 1976](#) repealed by [Finance Act 1985 \(c.54\)](#), s. 98(6), **Sch. 27 Part X**.

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Modifications etc. (not altering text)

- C8** Ss. 42, 43 applied in part (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), **Sch. 8 para. 43(2)**
- C10** S. 43(1) applied (with modifications) by Finance Act 1981 (c. 35), s. 134, **Sch. 17 para. 18** (special tax on banking deposits).
 S. 43 applied by **Income and Corporation Taxes Act 1988 (c. 1), Sch. 26** (claim for relief under Sch. 26 where the chargeable profits of a controlled foreign company are apportioned to a company resident in the UK).
- C11** S. 43 applied by **Income Tax Act 2007 (c. 3), s. 809B(3)** (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 7 para. 1**)
- C12** S. 43 applied by **Taxation of Chargeable Gains Act 1992 (c. 12), s. 16ZA(4)** (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 7 para. 62**)
- C13** S. 43(1) modified for the year of assessment 1986–87 by **The Lloyd’s Underwriters (Tax) Regulations 1989 (S.I. 1989/421), Schedule**
 S. 43(1) modified for the year of assessment 1987–88 by **The Lloyd’s Underwriters (Tax) (1987—88) Regulations 1990 (S.I. 1990/627), reg. 3(2), Schedule**
 S. 43(1) modified (19.4.1991) for the year of assessment 1988–89 by **The Lloyd’s Underwriters (Tax) (1988–89) Regulations 1991 (S.I. 1991/851), regs. 1, 9, Sch. 2**
 S. 43(1) modified (28.3.1992) for the year of assessment 1989–90 by **The Lloyd’s Underwriters (Tax) (1989—90) Regulations 1992 (S.I. 1992/511), reg. 9, Sch. 2**
- C14** S. 43(1) applied (with modifications) (23.3.1993 with effect for the year of assessment 1990–91 only) by **The Lloyd’s Underwriters (Tax) (1990–91) Regulations 1993 (S.I. 1993/415), regs. 1(1), 9, Sch. 2**
- C15** S. 43(1) modified (with effect in accordance with reg. 1(1) of the amending S.I.) by **The Lloyds Underwriters (Tax) (1991–92) Regulations 1994 (S.I. 1994/728), reg. 9, Sch. 2**
- C16** S. 43(1) modified (with effect in accordance with regs. 14(2), 15(2) of the amending S.I.) by **The Lloyds Underwriters (Tax) (1992–93 to 1996–97) Regulations 1995 (S.I. 1995/352), regs. 1(1), 14(1), 15(1), Sch.**

^{F53}43A Further assessments: claims etc.

- (1) This section applies where—
- ^{F54}(a) ^{F55}... by virtue of section 29 of this Act an assessment to income tax or capital gains tax is made on any person for a year of assessment, and]
 - (b) the assessment is not made for the purpose of making good to the Crown any loss of tax ^{F56}brought about carelessly or deliberately by that person or by someone acting on behalf of that person.]
- (2) Without prejudice to section 43(2) above but subject to section 43B below, where this section applies—
- (a) any relevant claim, election, application or notice which could have been made or given within the time allowed by the Taxes Acts may be made or given at any time within one year from the end of the ^{F57}year of assessment] in which the assessment is made, and
 - (b) any relevant claim, election, application or notice previously made or given may at any such time be revoked or varied—
 - (i) in the same manner as it was made or given, and
 - (ii) by or with the consent of the same person or persons who made, gave or consented to it (or, in the case of any such person who has died, by or with the consent of his personal representatives),
 except where by virtue of any enactment it is irrevocable.

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[In subsection (2) above, “claim, election, application or notice” does not include ^{F59}an ^{F58}(2A) election under—

- (a) ^{F60}... ^{F61}any of sections 47 to 49 of ITA 2007^{F62}[(tax reductions for married couples and civil partners: elections to transfer relief)],
- ^{F63}(aa) section 55C of ITA 2007 (election to transfer allowance to spouse or civil partner),]
- ^{F64}(b)
- (c) section 35(5) of the Taxation of Chargeable Gains Act 1992 (election for assets to be re-based to 1982).]

[For the purposes of this section and section 43B below, a claim under Schedule 1AB ^{F65}(2B) is relevant in relation to an assessment for a year of assessment if it relates to that year of assessment.]

- (3) For the purposes of this section and section 43B below, ^{F66}any other claim], election, application or notice is relevant in relation to an assessment for a ^{F57}year of assessment] if—
 - (a) it relates to that ^{F57}year of assessment] or is made or given by reference to an event occurring in that ^{F57}year of assessment], and
 - (b) it or, as the case may be, its revocation or variation has or could have the effect of reducing any of the liabilities mentioned in subsection (4) below.
- (4) The liabilities referred to in subsection (3) above are—
 - (a) the increased liability to tax resulting from the assessment,
 - (b) any other liability to tax of the person concerned for—
 - (i) the ^{F67}year of assessment] to which the assessment relates, or
 - (ii) any ^{F67}year of assessment] which follows that ^{F67}year of assessment] and ends not later than one year after the end of the ^{F67}year of assessment] in which the assessment was made.
- (5) Where a claim, election, application or notice is made given, revoked or varied by virtue of subsection (2) above, all such adjustments shall be made, whether by way of discharge or repayment of tax or the making of assessments or otherwise, as are required to take account of the effect of the taking of that action on any person’s liability to tax for any ^{F67}year of assessment].
- (6) The provisions of this Act relating to appeals against decisions on claims shall apply with any necessary modifications to a decision on the revocation or variation of a claim by virtue of subsection (2) above.]

Textual Amendments

- F53** Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\)](#), [s. 150](#)
- F54** S. 43A(1)(a) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 22\(2\)](#); S.I. 1998/3173, art. 2
- F55** Word in s. 43A(1)(a) repealed (with effect in accordance with s. 93 of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 20 Pt. 3\(21\)](#)
- F56** Words in s. 43A(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 13](#); S.I. 2009/403, art. 2(2) (with art. 10)
- F57** Words in s. 43A(2)(3) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 22\(3\)](#); S.I. 1998/3173, art. 2

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- F58** S. 43A(2A) inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 20, Sch. 5 paras. 9(4), **10**
- F59** Words in s. 43A(2A) substituted (10.7.2003) by Finance Act 2003 (c. 14), s. **207(2)** (with s. 207(3))
- F60** Words in s. 43A(2A)(a) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(a)(iii)**
- F61** Words in s. 43A(2A)(a) inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 254(a)** (with Sch. 2)
- F62** Words in s. 43A(2A)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 254(b)** (with Sch. 2)
- F63** S. 43A(2A)(aa) inserted (with effect in accordance with s. 11(12) of the amending Act) by Finance Act 2014 (c. 26), s. **11(11)**
- F64** S. 43A(2A)(b) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F65** S. 43A(2B) inserted (with effect in accordance with s. 100(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 52 para. 5(2)** (with Sch. 52 para. 11)
- F66** Words in s. 43A(3) substituted (with effect in accordance with s. 100(2) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 52 para. 5(3)** (with Sch. 52 para. 11)
- F67** Words in s. 43A(4)(5) substituted (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 19 para. 22(3)**; S.I. 1998/3173, art. 2

Modifications etc. (not altering text)

- C17** S. 43A excluded (with effect in accordance with s. 117(4)(5) of the amending Act) by Finance Act 1998 (c. 36), **Sch. 18 para. 63(2)** (with Sch. 18 paras. 59(2), 61); S.I. 1998/3173, art. 2

[^{F68}43B Limits on application of section 43A.

- (1) If the effect of the exercise by any person of a power conferred by section 43A(2) above—
- (a) to make or give a claim, election, application or notice, or
 - (b) to revoke or vary a claim, election, application or notice previously made or given,
- would be to alter the liability to tax of another person, that power may not be exercised except with the consent in writing of that other person, or where he has died, his personal representatives.
- (2) Where—
- (a) a power conferred by subsection (2) of section 43A above is exercised in consequence of an assessment made on a person, and
 - (b) the exercise of the power increases the liability to tax of another person,
- that section shall not apply by reason of any assessment made because of that increased liability.
- (3) In any case where—
- (a) one or more relevant claims, elections, applications or notices are made, given, revoked or varied by virtue of the application of section 43A above in the case of an assessment, and
 - (b) the total of the reductions in liability to tax which, apart from this subsection, would result from the action mentioned in paragraph (a) above would exceed the additional liability to tax resulting from the assessment,
- the excess shall not be available to reduce any liability to tax.

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- (4) Where subsection (3) above has the effect of limiting either the reduction in a person's liability to tax for more than one period or the reduction in the liability to tax of more than one person, the limited amount shall be apportioned between the periods or persons concerned—
- (a) except where paragraph (b) below applies, in such manner as may be specified by the inspector by notice in writing to the person or persons concerned, or
 - (b) where the person concerned gives (or the persons concerned jointly give) notice in writing to the inspector within the relevant period, in such manner as may be specified in the notice given by the person or persons concerned.
- (5) For the purposes of paragraph (b) of subsection (4) above the relevant period is the period of 30 days beginning with the day on which a notice under paragraph (a) of that subsection is given to the person concerned or, where more than one person is concerned, the latest date on which such notice is given to any of them.]

Textual Amendments

F68 Ss. 43A, 43B inserted (with effect in relation to any assessment notice which is issued on or after 27 July 1989) by [Finance Act 1989 \(c. 26\), s. 150](#)

[^{F69}43C Consequential claims etc

- (1) Where—
- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
 - (b) the amendment is made for the purpose of making good to the Crown any loss of tax [^{F70}brought about carelessly or deliberately by] the taxpayer or a person acting on his behalf,
- sections 36(3) and 43(2) apply in relation to the amendment as they apply in relation to any assessment under section 29.
- (2) Where—
- (a) a return is amended under section 28A(2)(b), 28B(2)(b) or 28B(4), and
 - (b) the amendment is not made for the purpose mentioned in subsection (1)(b) above,
- sections 43(2), 43A and 43B apply in relation to the amendment as they apply in relation to any assessment under section 29.
- (3) References to an assessment in sections 36(3), 43(2), 43A and 43B, as they apply by virtue of subsection (1) or (2) above, shall accordingly be read as references to the amendment of the return.
- (4) Where it is necessary to make any adjustment by way of an assessment on any person—
- (a) in order to give effect to a consequential claim, or
 - (b) as a result of allowing a consequential claim,
- the assessment is not out of time if it is made within one year of the final determination of the claim.

For this purpose a claim is not taken to be finally determined until it, or the amount to which it relates, can no longer be varied, on appeal or otherwise.

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- (5) In subsection (4) above “consequential claim” means any claim, supplementary claim, election, application or notice that may be made or given under section 36(3), 43(2)^[F71], 43A or 43D(6)] (as it applies by virtue of subsection (1) or (2) above or otherwise).]

Textual Amendments

- F69** S. 43C inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 207\(1\)](#) (with [s. 207\(3\)](#))
- F70** Words in s. 43C(1)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 118\(2\)](#), [Sch. 39 para. 14](#); [S.I. 2009/403](#), [art. 2\(2\)](#) (with [art. 10](#))
- F71** Words in s. 43C(5) 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. 6](#) (with [Sch. 9 paras. 1-9, 22](#))

^[F72]43D Claims for double taxation relief in relation to petroleum revenue tax

- (1) This section has effect in relation to a claim for relief under sections 2 to 6 of TIOPA 2010 in relation to petroleum revenue tax.
- (2) The claim shall be for an amount which is quantified at the time when the claim is made.
- (3) If, after the claim has been made, the claimant discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.
- (4) Schedule 1A to this Act applies as respects the claim, but as if the reference in paragraph 2A(4) to a year of assessment included a reference to a chargeable period.
- (5) The claim may not be made more than 4 years after the end of the chargeable period to which it relates, but this is subject to any provision of the Taxes Acts prescribing a longer or shorter period.
- (6) If the claim or a supplementary claim could not have been allowed but for the making of an assessment to petroleum revenue tax after the end of the chargeable period to which the claim relates, the claim or supplementary claim may be made at any time before the end of the chargeable period following that in which the assessment is made.
- (7) In this section “chargeable period” has the same meaning as in the Oil Taxation Act 1975 (see section 1(3) and (4) of that Act, under which a period that is a chargeable period ends with 30 June or 31 December and, apart from the first chargeable period in relation to an oil field, is a period of 6 months).]

Textual Amendments

- F72** S. 43D inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 381\(1\)](#), [Sch. 8 para. 7](#) (with [Sch. 9 paras. 1-9, 22](#))

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[^{F73}43E Making of income tax claims by electronic communications etc

- (1) The Commissioners for Her Majesty's Revenue and Customs may, by publishing them in a manner the Commissioners consider appropriate, give any claims directions that the Commissioners consider appropriate.
- (2) In subsection (1) “claims directions” means general directions for the purposes of income tax relating to—
 - (a) the circumstances in which, and
 - (b) the conditions subject to which,claims by individuals under the Tax Acts may be made by the use of an electronic communications service or otherwise without producing a claim in writing.
- (3) Directions under subsection (1)—
 - (a) may not relate to the making of a claim by an individual in the individual's capacity as a trustee, partner or personal representative, but
 - (b) subject to that, may relate to claims made by an individual through another person acting on the individual's behalf.
- (4) Directions under subsection (1) may not relate to—
 - (a) the making of a claim to which Schedule 1B to this Act applies, or
 - (b) the making of a claim under any provision of the Capital Allowances Act 2001.
- (5) Directions under subsection (1)—
 - (a) cannot modify any requirement imposed by or under any enactment as to the period within which any claim is to be made or as to the contents of any claim, but
 - (b) may include provision as to how any requirement as to the contents of a claim is to be met when the claim is not produced in writing.
- (6) Directions under subsection (1) may make different provision in relation to the making of claims of different descriptions.
- (7) A direction under subsection (1) may revoke or vary any previous direction given under that subsection.
- (8) In subsection (2) “electronic communications service” has the same meaning as in the Communications Act 2003 (see section 32 of that Act).
- (9) In subsections (1) to (6), references to the making of a claim include references to any of the following—
 - (a) the making of an election,
 - (b) the giving of a notification or notice,
 - (c) the amendment of any return, claim, election, notification or notice, and
 - (d) the withdrawal of any claim, election, notification or notice,and in those subsections “claim” is to be read accordingly.
- (10) For the purposes of subsection (9)(c)—
 - (a) “return” includes any statement or declaration under the Income Tax Acts, and
 - (b) the definition of “return” given by section 118(1) of this Act does not apply.

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Textual Amendments

F73 Ss. 43E, 43F 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. 86](#) (with [Sch. 9 paras. 1-9, 22](#))

43F Effect of directions under section 43E

- (1) If directions under section 43E(1) are in force in relation to the making of claims of any description to the Commissioners for Her Majesty's Revenue and Customs, claims of that description may be made to the Commissioners in accordance with the directions.
- (2) If directions under section 43E(1) are in force in relation to the making of claims of any description to an officer of Revenue and Customs, claims of that description may be made to an officer in accordance with the directions.
- (3) Subsections (1) and (2) apply despite any enactment or subordinate legislation which requires claims of the description concerned to be made in writing or by notice.
- (4) If directions under section 43E(1) are in force in relation to the making of claims of any description, claims of that description that are made without producing the claim in writing must be made in accordance with the directions.
- (5) In subsection (3) “subordinate legislation” has the same meaning as in the Interpretation Act 1978.
- (6) Section 43E(9) read with section 43E(10) (interpretation of references to making a claim, and meaning of “claim”) applies for the purposes of subsections (1) to (4) (as well as for those of section 43E(1) to (6)).]

Textual Amendments

F73 Ss. 43E, 43F 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. 86](#) (with [Sch. 9 paras. 1-9, 22](#))

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

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

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

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