



Taxes Management Act 1970

1970 CHAPTER 9

PART II

RETURNS OF INCOME AND GAINS

Corporation tax

[^{F1}11AA Return of profits to include self-assessment.

- (1) Every return under section 11 of this Act for an accounting period shall include an assessment (a self-assessment) of the amount in which, on the basis of the information contained in the return, the company is chargeable to corporation tax for that period.
- (2) Subject to subsection (3) below—
 - (a) at any time before the end of the period of nine months beginning with the day on which a company's return is delivered, an officer of the Board may by notice to the company so amend the company's self-assessment as to correct any obvious errors or mistakes in the return (whether errors of principle, arithmetical mistakes or otherwise); and
 - (b) at any time before the end of the period of twelve months beginning with the filing date, a company may by notice to an officer of the Board so amend its self-assessment as to give effect to any amendments to its return which it has notified to such an officer.
- (3) No amendment of a self-assessment may be made under subsection (2) above at any time during the period—
 - (a) beginning with the day on which an officer of the Board gives notice of his intention to enquire into the return, and
 - (b) ending with the day on which the officer's enquiries into the return are completed.
- (4) In this section and section 11AB of this Act "the filing date" means the day mentioned in section 11(4) of this Act.]

Status: Point in time view as at 03/05/1994. This version of this provision has been superseded.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** S. 11AA inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\), s. 182](#); [S.I. 1998/3173](#), art. 2

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