



Taxes Management Act 1970

1970 CHAPTER 9

PART IV

ASSESSMENT AND CLAIMS

Time limits

[^{F1}36 [^{F2}Loss of tax brought about carelessly or deliberately etc]

[^{F3}(1) An assessment on a person in a case involving a loss of income tax or capital gains tax brought about carelessly by the person may be made at any time not more than 6 years after the end of the year of assessment to which it relates (subject to subsection (1A) and any other provision of the Taxes Acts allowing a longer period).

(1A) An assessment on a person in a case involving a loss of income tax or capital gains tax —

- (a) brought about deliberately by the person,
- (b) attributable to a failure by the person to comply with an obligation under section 7, ^{F4}...
- (c) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of the Finance Act 2004 (obligation of parties to tax avoidance schemes to provide information to Her Majesty's Revenue and Customs), [^{F5}or
- (d) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of the Finance Act 2014 (duty to notify Commissioners of promoter reference number) but failed to do so,]

may be made at any time not more than 20 years after the end of the year of assessment to which it relates (subject to any provision of the Taxes Acts allowing a longer period).

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(1B) In subsections (1) and (1A) references to a loss brought about by the person who is the subject of the assessment include a loss brought about by another person acting on behalf of that person.]

[^{F6}(2) [^{F7}Where the person mentioned in subsection (1) or (1A) (“the person in default”) carried on a trade, profession or business with one or more other persons at any time in the period for which the assessment is made, an assessment in respect of the profits or gains of the trade, profession or business [^{F8}in a case] mentioned in [^{F9}subsection (1A) or (1B)] may be made not only on the person in default but also on his partner or any of his partners.]

(3) If the person on whom the assessment is made so requires, in determining the amount of the tax to be charged for any chargeable period in any assessment made [^{F10}in a case] mentioned in subsection (1) [^{F11}or (1A)] above, effect shall be given to any relief or allowance to which he would have been entitled for that chargeable period on a claim or application made within the time allowed by the Taxes Acts.

[In subsection (3) above, “claim or application” does not include an election under ^{F13}...
^{F12}(3A) [^{F14}any of sections 47 to 49 of ITA 2007][^{F15}(tax reductions for married couples and civil partners: elections to transfer relief)]^{F16}... .]

[Any act or omission such as is mentioned in section 98B below on the part of a
^{F17}(4) grouping (as defined in that section) or member of a grouping shall be deemed for the purposes of [^{F18}subsections (1) and (1A)] above to be the act or omission of each member of the grouping.]]

Textual Amendments

- F1** S. 36 substituted by [Finance Act 1989 \(c. 26\)](#), s. 149(1) but shall not affect making of assessments before 1983-84 or for accounting periods ending before 1 April 1983
- F2** S. 36 heading substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(6\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F3** S. 36(1)-(1B) substituted for s. 36(1) (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(2\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with arts. 7, 10)
- F4** Word in s. 36(1A) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [s. 277\(1\)\(a\)](#) (with ss. 269-271)
- F5** S. 36(1A)(d) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 277\(1\)\(b\)](#) (with ss. 269-271)
- F6** S. 36(2) substituted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 11\(2\)](#); [S.I. 1998/3173](#), art. 2
- F7** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(a\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F8** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F9** Words in s. 36(2) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(3\)\(b\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F10** Words in s. 36(3) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 41](#); [S.I. 2010/867](#), art. 2(1)
- F11** Words in s. 36(3) inserted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 9\(4\)](#) (with [Sch. 39 para. 66](#)); [S.I. 2009/403](#), art. 2(2) (with art. 10)
- F12** S. 36(3A) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 20, [Sch. 5 paras. 9\(2\), 10](#)
- F13** Words in s. 36(3A) 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\(a\)\(i\)](#)

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- F14** Words in s. 36(3A) 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. 251(a)** (with [Sch. 2](#))
- F15** Words in s. 36(3A) 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. 251(b)** (with [Sch. 2](#))
- F16** Words in s. 36(3A) repealed (27.8.2002 for specified purposes, 6.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, **Sch. 6**; S.I. 2002/1727, art. 2; S.I. 2003/962, art. 2(3)(e), [Sch. 1](#)
- F17** S. 36(4) added by [Finance Act 1990 s. 69](#), [Sch. 11 para. 4\(1\)](#) *on and after 1 July 1989*.
- F18** Words in s. 36(4) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), **Sch. 39 para. 9(5)** (with [Sch. 39 para. 66](#)); S.I. 2009/403, art. 2(2) (with art. 10)

Modifications etc. (not altering text)

- C1** Pts. 4-6 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 9(3)**
- C2** S. 36 applied by [The Income Tax \(Entertainers and Sportsmen\) Regulations 1987 \(S.I. 1987/530\)](#), **reg. 11(2)**
- C3** S. 36 applied (1.10.1993) by [The Income Tax \(Manufactured Overseas Dividends\) Regulations 1993 \(S.I. 1993/2004\)](#), **reg. 11(7)**
- C4** S. 36 applied (2.1.1996) by [The Gilt-edged Securities \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3224\)](#), regs. 1, **18(1)** (with [reg. 21](#))
- C5** S. 36 applied (2.1.1996) by [The Lloyds Underwriters \(Gilt-edged Securities\) \(Periodic Accounting for Tax on Interest\) Regulations 1995 \(S.I. 1995/3225\)](#), regs. 1, **10(1)** (with [reg. 13](#))
- C6** S. 36 modified (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **11**
- C7** S. 36 applied by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 69Z33(3)** (as inserted (6.4.2008) by S.I. 2008/705, regs. 1, **5**)
- C8** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), [Sch. para. 10\(4\)](#) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C9** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), [Sch. para. 12\(3\)](#) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C10** S. 36 applied by [The Individual Savings Account Regulations 1998 \(S.I. 1998/1870\)](#), [Sch. para. 14\(3\)](#) (as inserted (6.4.2017) by S.I. 2017/466, regs. 1, **31**)
- C11** S. 36 applied (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 9(2)**
- C12** S. 36(1) applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Accounting and Assessment\) Regulations 2005 \(S.I. 2005/3454\)](#), regs. 1, **11**
- C13** S. 36(1A)(b) modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 16 para. 12(6)**

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Changes and effects yet to be applied to :

- s. 34-36 applied by [S.I. 2009/2997 reg. 20\(6\)](#)

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\(3\)](#)