



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))

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Changes and effects yet to be applied to :

- s. 42 excluded by S.I. 2004/1450 reg. 28
- s. 42 modified by 1997 c. 58 Sch. 4 para. 3(1)
- s. 42(2) words inserted by 2017 c. 32 Sch. 14 para. 22(2)(a)
- s. 42(2) words inserted by 2017 c. 32 Sch. 14 para. 22(2)(b)
- s. 42(7)(e) word substituted by 2024 c. 3 Sch. 10 para. 36
- s. 42(9) words inserted by 2017 c. 32 Sch. 14 para. 22(3)
- s. 42(11)(a) words inserted by 2017 c. 32 Sch. 14 para. 22(4)

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(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- 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(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- 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. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- 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)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)