

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, SCHEDULE 19. (See end of Document for details)

SCHEDULES

SCHEDULE 19

Section 133.

SELF-ASSESSMENT: CLAIMS AND ENQUIRIES

Introductory

- 1 The ^{M1}Taxes Management Act 1970, as it has effect—
- (a) for the purposes of income tax and capital gains tax, as respects the year 1996-97 and subsequent years of assessment, and
 - (b) for the purposes of corporation tax, as respects accounting periods ending on or after the day appointed under section 199 of the Finance Act 1994 for the purposes of Chapter III of Part IV of that Act (self-assessment management provisions),
- shall be amended in accordance with the following provisions of this Schedule.

Marginal Citations

M1 1970 c. 9.

Matters subject to enquiry

- 2 In each of sections ^{F1}. . . [^{F2}11AB(1)], . . . (matters subject to enquiry), after paragraph (b) there shall be inserted “or
- (c) any claim or election included in the return (by amendment or otherwise)”.

Textual Amendments

- F1** Words in [Sch. 19 para. 2](#) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 2\(13\)](#)
- F2** Words in [Sch. 19 para. 2](#) repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(28), Note of the amending Act) by [1998 c. 36, s. 165](#), [Sch. 27 Pt. III\(28\)](#)

Power to call for documents

- ^{F3}

Textual Amendments

- F3** [Sch. 19 para. 3](#) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 113\(2\)](#), [Sch. 36 para. 92\(e\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404, art. 2](#) (with [art. 12](#))

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Further amendments of section 28A

F44

Textual Amendments
F4 Sch. 19 para. 4 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

Further amendments of section 28B

F55

Textual Amendments
F5 Sch. 19 para. 5 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

Right of appeal against notice disallowing claim in return

F66

Textual Amendments
F6 Sch. 19 para. 6 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

7 In section 50 (procedure on appeals), after subsection (7) there shall be inserted the following subsection—

“(7A) If, on appeal, it appears to the Commissioners that a claim or election specified in a notice under section 28A(4A) of this Act should have been allowed or disallowed to an extent different from that specified in the notice, the claim or election shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.”

Claims not included in returns

8 (1) In Schedule 1A (claims not included in returns), in paragraph 4 (giving effect to claims and amendments), in sub-paragraph (1) for “(1A) and (3)” there shall be substituted “(1A), (3) and (4)”.

(2) In sub-paragraph (2) of that paragraph, for “sub-paragraph (3)” there shall be substituted “sub-paragraphs (3) and (4)”.

(3) After sub-paragraph (3) there shall be inserted the following sub-paragraph—

“(4) Nothing in this paragraph applies in relation to a claim or an amendment of a claim if the claim is not one for discharge or repayment of tax.”

F79

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Textual Amendments

F7 Sch. 19 para. 9 repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

Right of appeal against notice disallowing claim not in return

10 ^{F8}(1)

- (2) In sub-paragraph (2) of that paragraph, for “making of the amendment under paragraph 7(3) above” there shall be substituted “ date mentioned in sub-paragraph (1) above ”.
- (3) In sub-paragraph (3) of that paragraph, for “under this paragraph” there shall be substituted “ against an amendment under paragraph 7(3) above ”.
- (4) After sub-paragraph (4) of that paragraph there shall be inserted the following sub-paragraph—

“(5) If, on appeal, it appears to the Commissioners that a claim specified in a notice under paragraph 7(3A) above should have been allowed or disallowed to an extent different from that specified in the notice, the claim shall be allowed or disallowed accordingly to the extent that appears to them appropriate, but otherwise the decision in the notice shall stand good.”

Textual Amendments

F8 Sch. 19 para. 10(1) repealed (11.5.2001 with effect as mentioned in Sch. 33 Pt. 2(13), Note of the amending Act) by 2001 c. 9, s. 110, Sch. 33 Pt. 2(13)

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