

Status: Point in time view as at 16/12/2010.

Changes to legislation: Finance Act 2009, SCHEDULE 51 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 51

Section 99

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC

Insurance premium tax

- 1 Schedule 7 to FA 1994 (insurance premium tax) is amended as follows.
- 2 In paragraph 8(4) (recovery of overpaid tax), for “three years” substitute “4 years”.

Commencement Information

- I1** Sch. 51 para. 2 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), **art. 2(1)** (with **art. 3**)

- 3 In paragraph 22(9) (interest payable by Commissioners), for “three years” substitute “4 years”.

Commencement Information

- I2** Sch. 51 para. 3 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), **art. 2(1)** (with **art. 4**)

- 4 (1) Paragraph 26 (assessments: time limits) is amended as follows.
 - (2) In sub-paragraph (1), for the words from “three years after”, in the first place, to the end substitute “4 years after the relevant event”.
 - (3) After that sub-paragraph insert—

“(1A) In this paragraph “the relevant event”, in relation to an assessment, means—

 - (a) the end of the accounting period concerned, or
 - (b) in the case of an assessment under paragraph 25 of an amount due by way of a penalty other than a penalty referred to in paragraph 25(2), the event giving rise to the penalty.”
 - (4) In sub-paragraph (3), for “sub-paragraph (1)” substitute “sub-paragraph (1A)”.
 - (5) For sub-paragraph (4) substitute—

“(4) An assessment of an amount due from a person in a case involving a loss of tax—

 - (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
 - (b) attributable to a failure by the person to comply with an obligation under section 53(1) or (2) or 53AA(1) or (3),

may be made at any time not more than 20 years after the relevant event.

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- (5) In sub-paragraph (4)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

Commencement Information

- I3** Sch. 51 para. 4 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 5](#))

Inheritance tax

- 5 IHTA 1984 is amended as follows.
- 6 In section 131 (transfers within 7 years before death: the relief), after subsection (2) insert—
- “(2ZA) A claim under subsection (2)(b) must be made not more than 4 years after the transferor's death.”
- 7 In section 146(2)(a) (Inheritance (Provision for Family and Dependants) Act 1975), after “claim for the purpose” insert “ not more than 4 years after the date on which the order is made ”.
- 8 In section 150 (voidable transfers), insert at the end—
- “(3) A claim under this section must be made not more than 4 years after the claimant knew, or ought reasonably to have known, that the relevant transfer has been set aside.”
- 9 In section 179 (sale of shares etc from deceased's estate: the relief), after subsection (2) insert—
- “(2A) A claim under this Chapter must be made not more than 4 years after the end of the period mentioned in subsection (1)(a).”
- 10 In section 191 (sale of land from deceased's estate: the relief), after subsection (1) insert—
- “(1A) A claim under this Chapter must be made not more than 4 years after the end of the period mentioned in subsection (1)(a).”
- 11 (1) Section 240 (underpayments) is amended as follows.
- (2) In subsection (2), for “six years” substitute “ 4 years ”.
- (3) For subsection (3) substitute—
- “(3) Subsection (2) has effect subject to subsections (4) and (5).
- (4) Proceedings in a case involving a loss of tax brought about carelessly by a person liable for the tax (or a person acting on behalf of such a person) may be brought at any time not more than 6 years after the later of the dates in subsection (2)(a) and (b).

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- (5) Proceedings in a case involving a loss of tax brought about deliberately by a person liable for the tax (or a person acting on behalf of such a person) may be brought at any time not more than 20 years after the later of those dates.
- (6) Subsection (7) applies to any case not falling within subsection (2) where too little tax has been paid in respect of a chargeable transfer, provided that the case does not involve a loss of tax brought about deliberately by a person liable for the tax (or a person acting on behalf of such a person).
- (7) Where this subsection applies—
 - (a) no proceedings are to be brought for the recovery of the tax after the end of the period of 20 years beginning with the date on which the chargeable transfer was made, and
 - (b) at the end of that period any liability for the tax and any Inland Revenue charge for that tax is extinguished.
- (8) In relation to cases of tax chargeable under Chapter 3 of Part 3 of this Act (apart from section 79), the references in subsections (4), (5) and (6) to a person liable for the tax are to be treated as including references to a person who is the settlor in relation to the settlement.”

12 After that section insert—

“240A Underpayments: supplementary

- (1) This section applies for the purposes of section 240.
- (2) A loss of tax is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that loss.
- (3) Where—
 - (a) information is provided to Her Majesty's Revenue and Customs,
 - (b) the person who provided the information, or the person on whose behalf the information was provided, discovers some time later that the information was inaccurate, and
 - (c) that person fails to take reasonable steps to inform Her Majesty's Revenue and Customs,any loss of tax brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.
- (4) References to a loss of tax brought about deliberately by a person include a loss of tax brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

13 In section 241(1) (overpayments), for “six years” substitute “ 4 years ”.

Stamp duty land tax

14 Part 4 of FA 2003 (stamp duty land tax) is amended as follows.

- 15 (1) Schedule 10 (returns, enquiries, assessments and appeals) is amended as follows.
 - (2) In paragraph 25(3) (determination of tax chargeable if no return delivered), for “six years” substitute “ 4 years ”.

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- (3) In paragraph 27(2)(a) (determination superseded by actual self-assessment), for “six years” substitute “ 4 years ”.
- (4) Paragraph 31 (time limit for assessment) is amended in accordance with sub-paragraphs (5) to (8).
- (5) In sub-paragraph (1), for “six years” substitute “ 4 years ”.
- (6) For sub-paragraph (2) substitute—
- “(2) An assessment of a person to tax in a case involving a loss of tax brought about carelessly by the purchaser or a related person may be made at any time not more than 6 years after the effective date of the transaction to which it relates (subject to sub-paragraph (2A)).
- (2A) An assessment of a person to tax in a case involving a loss of tax—
- (a) brought about deliberately by the purchaser or a related person,
- (b) attributable to a failure by the person to comply with an obligation under section 76(1) or paragraph 3(3)(a), 4(3)(a) or 8(3)(a) of Schedule 17A, or
- (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),
- may be made at any time not more than 20 years after the effective date of the transaction to which it relates.”
- (7) In sub-paragraph (4)(a), for “three years” substitute “ 4 years ”.
- (8) After sub-paragraph (5) insert—
- “(6) In this paragraph “related person”, in relation to a purchaser, means—
- (a) a person acting on behalf of the purchaser, or
- (b) a person who was a partner of the purchaser at the relevant time.”
- (9) After paragraph 31 insert—

“Losses brought about carelessly or deliberately

- 31A(1) This paragraph applies for the purposes of paragraph 31.
- (2) A loss of tax is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that loss.
- (3) Where—
- (a) information is provided to Her Majesty's Revenue and Customs,
- (b) the person who provided the information, or the person on whose behalf the information was provided, discovers some time later that the information was inaccurate, and
- (c) that person fails to take reasonable steps to inform Her Majesty's Revenue and Customs,
- any loss of tax brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.

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- (4) References to a loss of tax brought about deliberately by a person include a loss of tax brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”
- (10) In paragraph 34(2) (relief in case of mistake in return), for “six years” substitute “4 years ”.
- 16 (1) Paragraph 8 of Schedule 14 (time limit for determination of penalties) is amended as follows.
 - (2) In sub-paragraph (2)—
 - (a) for “six years” substitute “4 years”, and
 - (b) after “began to be incurred” insert “ (“the relevant date”) ”.
 - (3) In sub-paragraph (3), insert at the end “(subject to any of the following provisions of this paragraph allowing a longer period)”.
 - (4) After sub-paragraph (4) insert—
 - “(4A) Where a person is liable to a penalty in a case involving a loss of tax brought about carelessly by the person (or by another person acting on that person's behalf), the penalty may be determined, or the proceedings may be brought, at any time not more than 6 years after the relevant date (subject to sub-paragraphs (4B) and (5)).
 - (4B) Where a person is liable to a penalty in a case involving a loss of tax—
 - (a) brought about deliberately by the person (or by another person acting on that person's behalf),
 - (b) attributable to a failure by the person to comply with an obligation under section 76(1) or paragraph 3(3)(a), 4(3)(a) or 8(3)(a) of Schedule 17A, or
 - (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),the penalty may be determined, or the proceedings may be brought, at any time not more than 20 years after the relevant date.
 - (4C) Paragraph 31A of Schedule 10 (losses brought about carelessly or deliberately) applies for the purpose of this paragraph.”

Petroleum revenue tax

- 17 OTA 1975 is amended as follows.
- 18 (1) The Table in paragraph 1(1) of Schedule 2 (applying provisions of TMA 1970 in relation to management and collection of petroleum revenue tax) is amended as follows.
 - ^{F1}(2)
 - (3) Omit the entries relating to sections 34 and 36 of TMA 1970.

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Textual Amendments

F1 Sch. 51 para. 18(2) omitted (with effect in accordance with s. 28(2) of the amending Act) by virtue of Finance (No. 3) Act 2010 (c. 33), Sch. 12 para. 13(a)

19 In paragraph 10 of Schedule 2 (assessments to tax and determinations of loss etc), after sub-paragraph (1) insert—

“(1A) An assessment under sub-paragraph (1) may be made at any time not more than 4 years after the end of the chargeable period to which it relates (subject to paragraphs 12A and 12B).”

20 (1) Paragraph 12 of Schedule 2 (further assessments and determinations) is amended as follows.

(2) After sub-paragraph (1) insert—

“(1A) An assessment (or an amendment of an assessment) under sub-paragraph (1) may be made at any time not more than 4 years after the end of the chargeable period to which the assessment relates (subject to sub-paragraph (1B) and paragraphs 12A and 12B).

(1B) The time limits in sub-paragraph (1A) and paragraphs 12A and 12B do not apply to an amendment of an assessment where the amendment is made in consequence (directly or indirectly) of—

- (a) the granting of relief under section 7(2) or (3) to any participator for allowable losses accruing in any chargeable period, or
- (b) a notice of variation served under paragraph 9 of Schedule 5 on any responsible person in respect of a claim for any claim period.”

(3) In sub-paragraph (2)—

- (a) omit “(notwithstanding anything in section 34 of the Taxes Management Act 1970 (ordinary time limit for assessment))”,
- (b) for “six years” substitute “ 4 years ”, and
- (c) insert at the end “(subject to paragraphs 12A and 12B)”.

21 In paragraph 12A(1) of Schedule 2 (time limit for assessment following extension of time for delivery of return), for “five years” substitute “ 4 years ”.

22 In that Schedule, after paragraph 12A insert—

“12B (1) In a case involving a relevant situation brought about carelessly by a participator (or a person acting on behalf of a participator), an assessment (or an amendment of an assessment) under this Schedule on the participator may be made at any time not more than 6 years after the end of the relevant chargeable period (subject to sub-paragraph (2)).

(2) In a case involving a relevant situation brought about deliberately by a participator (or a person acting on behalf of a participator), an assessment (or an amendment of an assessment) on the participator may be made at any time not more than 20 years after the end of the relevant chargeable period.

(3) “Relevant situation” means a situation in which—

- (a) there is a loss of tax,

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- (b) the assessable profit charged to tax by or stated in an assessment for a chargeable period ought to be or to have been larger,
 - (c) the allowable loss stated in an assessment or a determination of loss for a chargeable period ought to be or to have been smaller, or
 - (d) an assessment to tax should have been made for a chargeable period but was not made.
 - (4) “Relevant chargeable period” means—
 - (a) in the case of a further assessment under paragraph 12(2), the chargeable period in which the excessive allowable loss accrued, and
 - (b) in any other case, the chargeable period to which the assessment relates.
 - (5) Where the participator carried on a trade or business with one or more other persons at any time in the chargeable period for which the assessment under sub-paragraph (1) or (2) is made, an assessment to tax in respect of the profits of that trade or business may also be made on any of the participator's partners.
 - (6) In determining the amount of the tax to be charged on a person for a chargeable period in an assessment in a case mentioned in sub-paragraph (1) or (2) (including an assessment under sub-paragraph (5)), effect must be given to any relief or allowance to which that person would have been entitled for that period if a valid claim or application had been made.
 - (7) Sub-paragraph (6) only applies if the person on whom the assessment is made so requires.
 - (8) Subsections (5) to (7) of section 118 of the Taxes Management Act 1970 (losses and situations brought about carelessly or deliberately) apply for the purposes of this paragraph as they apply for the purposes of that Act.
 - (9) In subsection (6)(b) of that section (as it applies for the purposes of this paragraph), the reference to the person who provides the information has effect as if it included any person who becomes the responsible person for the oil field after the information is provided.”
- 23 (1) Paragraph 2 of Schedule 5 (allowance of expenditure other than abortive exploration expenditure: claim period) is amended as follows.
- (2) In sub-paragraph (1), for “six years” substitute “ 4 years ”.
 - (3) In sub-paragraph (7)—
 - (a) in paragraph (c), for “four years” substitute “ 2 years ”, and
 - (b) in the words after that paragraph, for “six years” substitute “ 4 years ”.
- 24 (1) Paragraph 9 of Schedule 5 (allowance of expenditure other than abortive exploration expenditure: notice of variation) is amended as follows.
- (2) In sub-paragraph (1)—
 - (a) omit the words from “, within” to “field,”,

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- (b) for “in the notice” substitute “ in a notice of a decision under paragraph 3 above given to the responsible person for an oil field ”, and
 - (c) for “that period” substitute “ the permitted period ”.
- (3) Omit sub-paragraphs (1A) to (1C) and (2A).
- (4) After sub-paragraph (2A) insert—
- “(2B) In this paragraph “permitted period” means the period of 4 years beginning with the date on which the notice of the decision under paragraph 3 was given (but see sub-paragraph (2C)).
 - (2C) Where the relevant amount was overstated in the notice of decision as a result of an inaccuracy in a statement or declaration made by the responsible person (or a person acting on behalf of the responsible person) in connection with the claim—
 - (a) if the inaccuracy was careless, the permitted period is extended to 6 years, and
 - (b) if the inaccuracy was deliberate, the permitted period is extended to 20 years.”
- (5) Omit sub-paragraph (11).
- (6) Insert at the end—
- “(12) For the purposes of this section, an inaccuracy in a statement or declaration made by the responsible person (or a person acting on behalf of the responsible person) is careless if it is due to a failure by the person to take reasonable care.
 - (13) An inaccuracy in a statement or declaration made by the responsible person (or a person acting on behalf of the responsible person) is to be treated as careless if—
 - (a) the responsible person, the person who acted on behalf of the responsible person or any person who becomes the responsible person for the oil field after the statement or declaration is made discovers the inaccuracy some time after it is made, and
 - (b) that person fails to take reasonable steps to inform Her Majesty's Revenue and Customs.”
- 25 (1) Schedule 6 (allowance of expenditure (other than abortive exploration expenditure) on claim by participator) is amended as follows.
- (2) In paragraph 1(2) (claim period), for “six years” substitute “ 4 years ”.
- (3) In paragraph 2 (applying provisions of Schedule 5), in the Table, in the entry relating to paragraph 9 of Schedule 5, omit the words in the second column.
- 26 In paragraph 1(3) of Schedule 7 (allowance of abortive exploration expenditure), in the Table, in the entry relating to paragraph 9 of Schedule 5, in the second column omit—
- (a) the words “In sub-paragraph (1C) omit paragraph (c)” and “omit sub-paragraph (2A)”, and
 - (b) the words from “and in sub-paragraph (11)” to the end.

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Aggregates levy

- 27 Part 2 of FA 2001 (aggregates levy) is amended as follows.
- 28 In section 32(1) (repayments of overpaid aggregates levy), for “three years” substitute “ 4 years ”.

Commencement Information

- I4** Sch. 51 para. 28 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 8](#))

- 29 (1) Paragraph 4 of Schedule 5 (time limits for assessments) is amended as follows.
- (2) In sub-paragraph (1)(b), for “three years” substitute “ 4 years ”.
- (3) For sub-paragraph (3) substitute—
- “(3) An assessment of an amount due from a person in a case involving a loss of aggregates levy—
- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under section 24(2) or paragraph 1 of Schedule 4,
- may be made at any time not more than 20 years after the end of the accounting period to which it relates (subject to sub-paragraph (4)).
- (3A) In sub-paragraph (3)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”
- (4) In sub-paragraph (4)—
- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
- (b) omit paragraph (b) (and the “and” before it).

Commencement Information

- I5** Sch. 51 para. 29 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [arts. 10-12](#))

- 30 In paragraph 2(10) of Schedule 8 (interest payable by Commissioners), for “three years” substitute “ 4 years ”.

Commencement Information

- I6** Sch. 51 para. 30 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 9](#))

- 31 (1) Paragraph 4 of Schedule 10 (time limits on penalty assessments) is amended as follows.
- (2) In sub-paragraph (1), for “three years” substitute “ 4 years ”.

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(3) For sub-paragraph (2) substitute—

“(2) An assessment of a person to a civil penalty in a case involving a loss of aggregates levy—

- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under section 24(2) or paragraph 1 of Schedule 4,

may be made at any time not more than 20 years after the conduct to which the penalty relates (subject to sub-paragraph (3)).

(2A) In sub-paragraph (2)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

(4) In sub-paragraph (3)—

- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
- (b) omit paragraph (b) (and the “and” before it).

Commencement Information

- 17** Sch. 51 para. 31 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [arts. 13-15](#))

Climate change levy

32 Schedule 6 to FA 2000 (climate change levy) is amended as follows.

33 In paragraph 64(1) (repayments of overpaid climate change levy), for “three years” substitute “ 4 years ”.

Commencement Information

- 18** Sch. 51 para. 33 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 16](#))

34 In paragraph 66(10) (interest payable by the Commissioners), for “three years” substitute “ 4 years ”.

Commencement Information

- 19** Sch. 51 para. 34 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 17](#))

35 (1) Paragraph 80 (time limits for assessments) is amended as follows.

(2) In sub-paragraph (1)(b), for “three years” substitute “ 4 years ”.

(3) For sub-paragraph (3) substitute—

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“(3) An assessment of an amount due from a person in a case involving a loss of levy—

- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under paragraph 53 or 55,

may be made at any time not more than 20 years after the end of the accounting period to which it relates (subject to sub-paragraph (4)).

(3A) In sub-paragraph (3)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

(4) In sub-paragraph (4)—

- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
- (b) omit paragraph (b) (and the “and” before it).

Commencement Information

I10 Sch. 51 para. 35 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [arts. 18-20](#))

36 (1) Paragraph 108 (time limits on penalty assessments) is amended as follows.

(2) In sub-paragraph (1), for “three years” substitute “ 4 years ”.

(3) For sub-paragraph (2) substitute—

“(2) An assessment of a person to a penalty in a case involving a loss of levy—

- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under paragraph 53 or 55,

may be made at any time not more than 20 years after the conduct to which the penalty relates (subject to sub-paragraph (3)).

(2A) In sub-paragraph (2)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

(4) In sub-paragraph (3)—

- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
- (b) omit paragraph (b) (and the “and” before it).

Commencement Information

I11 Sch. 51 para. 36 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [arts. 21-23](#))

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Landfill tax

37 Schedule 5 to FA 1996 (landfill tax) is amended as follows.

38 In paragraph 14(4) (recovery of overpaid tax), for “three years” substitute “ 4 years ”.

Commencement Information

I12 Sch. 51 para. 38 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 24](#))

39 In paragraph 29(8) (interest payable by Commissioners), for “three years” substitute “ 4 years ”.

Commencement Information

I13 Sch. 51 para. 39 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [art. 25](#))

40 (1) Paragraph 33 (assessments: time limits) is amended as follows.

(2) In sub-paragraph (1)—

- (a) for “three years” (in the first place) substitute “ 4 years ”, and
- (b) for the words from “the end of” to the end substitute “ the relevant event ”.

(3) After that sub-paragraph insert—

- “(1A) In this paragraph “the relevant event”, in relation to an assessment, means—
- (a) the end of the accounting period concerned, or
 - (b) in the case of an assessment under paragraph 32 of an amount due by way of a penalty other than a penalty referred to in paragraph 32(2), the event giving rise to the penalty.”

(4) In sub-paragraph (3), for “sub-paragraph (1)” substitute “ sub-paragraph (1A) ”.

(5) For sub-paragraph (4) substitute—

- “(4) An assessment of an amount due from a person in a case involving a loss of tax—
- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
 - (b) attributable to a failure by the person to comply with an obligation under section 47(2) or (3),

may be made at any time not more than 20 years after the relevant event (subject to sub-paragraph (5)).

- (4A) In sub-paragraph (4)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”

(6) In sub-paragraph (5)—

- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and

Status: Point in time view as at 16/12/2010.

Changes to legislation: Finance Act 2009, SCHEDULE 51 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(b) omit paragraph (b) (and the “and” before it).

Commencement Information

I14 Sch. 51 para. 40 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#) (with [arts. 26-28](#))

Minor and consequential provision

41 In section 36 of TMA 1970 (loss of tax brought about carelessly or deliberately etc), in subsections (2) and (3), for “for the purpose” substitute “ in a case ”.

Commencement Information

I15 Sch. 51 para. 41 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#)

42 In Schedule 39 to FA 2008, omit paragraph 66 (saving for provisions of TMA 1970 as applied by OTA 1975).

Commencement Information

I16 Sch. 51 para. 42 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#)

43 In consequence of the amendments made by this Schedule, omit—
(a) in FA 1990, section 122, and
(b) in FA 1997, in Schedule 5, paragraph 6(2)(b) and (c).

Commencement Information

I17 Sch. 51 para. 43 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/867](#), [art. 2\(1\)](#)

Status:

Point in time view as at 16/12/2010.

Changes to legislation:

Finance Act 2009, SCHEDULE 51 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.