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SCHEDULES

SCHEDULE 14

DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

PART 1

AMENDMENTS OF TMA 1970

- 4 (1) Section 8A (trustee's return) is amended as follows.
- (2) For the heading substitute “ Notices to file: trustees ”.
- (3) For subsection (1) substitute—
- “ (1) For the purpose of establishing—
- (a) the amounts in which the relevant trustees of a settlement, and the settlors and beneficiaries, are chargeable to income tax and capital gains tax for a year of assessment, and
- (b) the amount payable by them by way of income tax for the year, an officer of Revenue and Customs may give any relevant trustee a notice to file for the year of assessment.
- (1ZA) A notice to file may be given to any one trustee or separate notices may be given to each trustee or to such trustees as the officer giving the notice thinks fit.”
- (4) In subsection (1AA)(a) for “return” substitute “ information filed in response to the notice to file or in any end of period statement for the year of assessment provided to HMRC by the relevant trustees ”.
- (5) After subsection (1AA) insert—
- “(1AB) A notice to file for a year of assessment is a notice requiring the trustee to whom it is given—
- (a) to file the following for that year (in addition to any end of period statement for the year that may be required by regulations under paragraph 8 of Schedule A1)—
- (i) such information as may reasonably be required in pursuance of the notice for the purpose mentioned in subsection (1),
- (ii) a self-assessment (but see section 9(2)), and
- (iii) a final declaration, and

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- (b) to deliver to HMRC such accounts, statements, or other documents (relating to the information filed as mentioned in paragraph (a)(i) and (ii)) as may reasonably be required for the purpose mentioned in subsection (1).

(1AC) The duty to file the things mentioned in subsection (1AB)(a) is to be complied with—

- (a) where the relevant trustees are not required to provide an end of period statement for the year, by the trustee making and delivering to HMRC a return containing those things, and
- (b) where the relevant trustees are required to provide such a statement, by the trustee—
 - (i) making and delivering to HMRC a return containing those things, or
 - (ii) providing those things to HMRC using the facility to file mentioned in paragraph 9 of Schedule A1.

(1AD) It is immaterial that any of the information required as mentioned in subsection (1AB)(a)(i) in response to a notice to file has been provided to HMRC before the date of the notice.”

(6) For subsection (1B) substitute—

“(1B) Where the method to be used by the trustee for complying with a notice to file for a year of assessment (Year 1) is filing a return—

- (a) if the return is a non-electronic return, the trustee must comply with the notice on or before 31 October in Year 2, and
- (b) if the return is an electronic return, the trustee must comply with the notice on or before 31 January in Year 2.”

(7) In subsection (1D) for “a return” substitute “ the return ”.

(8) In subsection (1E) for “a return” substitute “ the return ”.

(9) After subsection (1F) insert—

“(1FA) Where the method to be used for complying with a notice to file for a year of assessment (Year 1) is using the facility mentioned in paragraph 9 of Schedule A1, the trustee must comply with the notice on or before—

- (a) 31 January in Year 2, or
- (b) if later, the last day of the period of 3 months beginning with the date of the notice.”

(10) For subsection (2) substitute—

“(2) The final declaration required by a notice to file is a declaration by the trustee to the effect that to the best of the trustee's knowledge the information and self-assessment filed in response to the notice are (taken together) correct and complete.”

(11) In subsections (3) and (4) for “under this section” substitute “ to file ”.

(12) After subsection (5) insert—

“(6) In this section “notice to file” means a notice to file under this section.

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- (7) In the Taxes Acts, unless the contrary intention appears, a reference (whether specific or general)—
- (a) to a return under this section for a year of assessment, is to—
 - (i) the information, self-assessment and final declaration filed for the year under this section, and
 - (ii) any end of period statement for the year provided to HMRC,
 - (b) to anything required to be included in a return under this section for a year of assessment, is to—
 - (i) the information, self-assessment and final declaration required to be filed for the year under this section, and
 - (ii) any end of period statement for the year required to be provided to HMRC, and
 - (c) to making or delivering a return under this section, is to—
 - (i) making or delivering a return as mentioned in subsection (1AC)(a) or (b)(i), or
 - (ii) if the response to a notice to file is made using the facility mentioned in paragraph 9 of Schedule A1, making the final declaration required by the notice.”

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Changes and effects yet to be applied to :

- Sch. 14 para. 4 coming into force by [S.I. 2021/1079 reg. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- 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\(a\)](#)