



Finance Act 2019

2019 CHAPTER 1

PART 4

ADMINISTRATION AND ENFORCEMENT

Voluntary returns

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(1) In Part 2 of TMA 1970 (returns of income and gains), after section 12C insert—

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12D Returns made otherwise than pursuant to a notice

- (1) This section applies where—
- a person delivers a purported return (“the relevant return”) under section 8, 8A or 12AA (“the relevant section”) for a year of assessment or other period (“the relevant period”),
 - no notice under the relevant section has been given to the person in respect of the relevant period, and
 - HMRC treats the relevant return as a return made and delivered in pursuance of such a notice.
- (2) For the purposes of the Taxes Acts—
- treat a relevant notice as having been given to the person on the day the relevant return was delivered, and
 - treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a return under the relevant section).
- (3) “Relevant notice” means—

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- (a) in relation to section 8 or 8A, a notice under that section in respect of the relevant period;
 - (b) in relation to section 12AA, a notice under section 12AA(3) requiring the person to deliver a return in respect of the relevant period, on or before the day the relevant return was delivered (or, if later, the earliest day that could be specified under section 12AA).
- (4) In subsection (1)(a) “purported return” means anything that—
- (a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and
 - (b) purports to be a return under the relevant section.
- (5) Nothing in this section affects sections 34 to 36 or any other provisions of the Taxes Acts specifying a period for the making or delivering of any assessment (including self-assessment) to income tax or capital gains tax.”
- (2) In Schedule 18 to FA 1998 (company tax returns etc) at the end of Part 2 insert—

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- 20A (1) This paragraph applies where—
- (a) a company delivers a purported return (“the relevant return”) for a period (“the relevant period”),
 - (b) no notice under paragraph 3 has been given to the company in respect of the relevant period, and
 - (c) Her Majesty's Revenue and Customs treats the relevant return as a return made and delivered in pursuance of such a notice.
- (2) For the purposes of the Taxes Acts—
- (a) treat a relevant notice as having been given to the company on the day the relevant return was delivered, and
 - (b) treat the relevant return as having been made and delivered in pursuance of that notice (and, accordingly, treat it as if it were a company tax return under paragraph 3).
- (3) “Relevant notice” means a notice under paragraph 3 requiring the company to deliver a return for the relevant period.
- (4) In sub-paragraph (1)(a) “purported return” means anything that—
- (a) is in a form, and is delivered in a way, that a corresponding return could have been made and delivered had a relevant notice been given, and
 - (b) purports to be a company tax return.
- (5) Nothing in this paragraph affects paragraph 46 or any other provisions of the Taxes Acts specifying a time limit for the making of an assessment.”
- (3) The amendments made by this section are treated as always having been in force.
- (4) However, those amendments do not apply in relation to a purported return delivered by a person if, before 29 October 2018—
- (a) the person made an appeal under the Taxes Acts, or a claim for judicial review, and

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- (b) the ground (or one of the grounds) for the making of the appeal or claim was that the purported return was not a return under section 8, 8A or 12AA of TMA 1970 or paragraph 3 of Schedule 18 to FA 1998 because no relevant notice was given.
- (5) The Treasury may by regulations—
- (a) make such amendments of relevant tax legislation as they consider appropriate in consequence of subsection (1) or (2);
 - (b) make such amendments of section 12D of TMA 1970 (inserted by subsection (1) of this section) as they consider appropriate in connection with the coming into force of section 61 of, and Schedule 14 to, F(No.2)A 2017 (digital reporting and record keeping for income tax etc).
- (6) In subsection (5)(a) “relevant tax legislation” means—
- (a) TMA 1970,
 - (b) Schedule 18 to FA 1998, or
 - (c) any other enactment relating to income tax, corporation tax or capital gains tax.
- (7) Regulations under this section are to be made by statutory instrument.
- (8) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.

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