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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 16

#### TAXATION OF CORONAVIRUS SUPPORT PAYMENTS

##### *Assessments of income tax chargeable under paragraph 8*

- 9 (1) If an officer of Revenue and Customs considers (whether on the basis of information or documents obtained by virtue of the exercise of powers under Schedule 36 to FA 2008 or otherwise) that a person has received an amount of a coronavirus support payment to which the person is not entitled, the officer may make an assessment in the amount which ought in the officer's opinion to be charged under paragraph 8.
- (2) An assessment under sub-paragraph (1) may be made at any time, but this is subject to sections 34 and 36 of TMA 1970.
- (3) Parts 4 to 6 of TMA 1970 contain other provisions that are relevant to an assessment under sub-paragraph (1) (for example, section 31 makes provision about appeals and section 59B(6) makes provision about the time to pay income tax payable by virtue of an assessment).
- (4) Where income tax is chargeable under paragraph 8 in relation to an amount of a coronavirus support payment received by a firm—
- (a) an assessment (under sub-paragraph (1) or otherwise) may be made on any of the partners in respect of the total amount of tax that is chargeable,
  - (b) each of the partners is jointly and severally liable for the tax so assessed, and
  - (c) if the total amount of tax that is chargeable is included in a return under section 8 of TMA 1970 made by one of the partners, the other partners are not required to include the tax in returns made by them under that section.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9.