

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 7

DETERMINATIONS WHERE SELF-ASSESSMENT RETURN NOT SUBMITTED

- 25 (1) An officer of Revenue and Customs may make a determination if—
- (a) the group is not a registered group and the officer has reasonable grounds to believe the group should be, or
 - (b) the officer has reasonable grounds to believe the filing member should have submitted a self-assessment return.
- (2) A “determination” is a determination by the officer to the best of the officer’s knowledge and belief as to the total amount of tax payable by a member of the group for the accounting period.
- (3) The officer must give notice of the determination to the filing member.
- (4) The notice must state the date on which it was issued.
- (5) No determination may be made—
- (a) on or before the last date on which the return was required to be submitted or would have been so required had the group been a registered group;
 - (b) more than 3 years after that date.