[9A Notice of enquiry

(1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so ("notice of enquiry")—

(*a*) to the person whose return it is ("the taxpayer"),

(*b*) within the time allowed.

(2) The time allowed is—

(*a*) if the return was delivered on or before the filing date, up to the end of the period of twelve months [after the day on which the return was delivered;][5]

(*b*) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;

(*c*) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

(3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.

(4) [An enquiry extends to—

(*a*) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,

(*b*) consideration of whether to give the taxpayer a transfer pricing notice under [section 168(1) of TIOPA 2010][7] (provision not at arm's length: medium-sized enterprise),

[(*c*) consideration of whether to give the taxpayer a notice under [section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief)][6],][3]

but this is subject to the following limitation.][2]

(5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—

(*a*) at a time when it is no longer possible to give notice of enquiry under subsection (2)(*a*) or (*b*) above, or

(*b*) after an enquiry into the return has been completed,

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

(6) In this section "the filing date" [means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.][4]][1]

Commentary—

Simon's Taxes **A6.305, A6.401, A6.403; E1.240**.

HMRC Manuals—

Enquiry Manual EM1506 (Revenue procedures concerning the time limit for opening enquires into returns or amendments).

Simon's Tax Cases—

Siwek v IRC [2002] STC (SCD) 247; *R (on the application of Rouse) v R&C Comrs [2013] UKUT 615 (TCC), [2014] STC 230*.

Amendments—

1 Sections 9A–9D substituted for s 9A by FA 2001 s 88, Sch 29 para 4(1) with effect from the passing of FA 2001 in relation to returns whether made before or after the passing of FA 2001, and whether relating to periods before or after the passing of FA 2001.

2 Sub-s (4) substituted by FA 2004 s 30, Sch 5 para 1 with effect for chargeable periods beginning after 31 March 2004 (whenever the actual provision, within the meaning of Schedule 28AA to the Taxes Act 1988, is or was made or imposed), subject to FA 2004 s 37(3) concerning company accounting periods straddling 1 April 2004, and s 37(4) concerning income tax accounting periods straddling 6 April 2004.

3 Sub-s (4)(*c*) inserted by FA 2005 s 88(1), (5) with effect in accordance with FA 2005 s 87(3)–(5).

4 Words in sub-s (6) substituted by FA 2007 ss 91(3), 92 with effect—

(a) in relation to a return under TMA 1970 s 8 or 8A, or a return under s 12AA for a partnership which includes one or more individuals, in respect of a return for a year of assessment beginning on or after 6 April 2007; and

(b) in relation to a return under s 12AA for a partnership which includes one or more companies, in respect of a return for a relevant period beginning on or after 6 April 2007.

5 Words in sub-s (2)(*a*) substituted by FA 2007 s 96(1), (5) with effect in respect of returns which relate to the tax year 2007–08 and subsequent tax years.

6 In sub-s (4)(*c*), words substituted by TIOPA 2010 s 374, Sch 8 paras 1, 2. TIOPA 2010 has effect for corporation tax purposes for accounting periods ending on or after 1 April 2010, for income and capital gains tax purposes for the tax year 2010–11 and subsequent tax years, and for petroleum revenue tax purposes for chargeable periods beginning on or after 1 July 2010.

7 In sub-s (4)(*b*), words substituted by TIOPA 2010 s 374, Sch 8 paras 107, 107. TIOPA 2010 has effect for corporation tax purposes for accounting periods ending on or after 1 April 2010, for income and capital gains tax purposes for the tax year 2010–11 and subsequent tax years, and for petroleum revenue tax purposes for chargeable periods beginning on or after 1 July 2010.