

Higgs case and s 34(1) time limits – an update

Management of taxes

01 April 2016

We apologise for an error which appeared in March 2016 *Tax Adviser* on p 48 in the article of the same name. The last paragraph of this article should have read:

‘There are some transitional provisions. For self-assessments for the tax years 2012/13 and earlier, taxpayers will have until 5 April 2017 to submit them to HMRC. In the explanatory notes to the Finance Bill HMRC repeat their view that they will only accept a “late” self-assessment return for any year from 1996/97 if it meets the following criteria and if there is an overpayment of tax or a reduction in payments on account. These are where:

1. The return has been requested by the issue of a notice under TMA 1970 s 8;
2. No determination has been raised for the year of return;
3. It is an original return and not an amended return.’