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## 72 Time limit for self assessment tax returns

- (1) TMA 1970 is amended as follows.
- (2) In section 34 (ordinary time limit of 4 years for assessments), after subsection (2) insert—
  - “(3) In this section “assessment” does not include a self-assessment.”
- (3) After that section insert—

### “34A Ordinary time limit for self-assessments

- (1) Subject to subsections (2) and (3), a self assessment contained in a return under section 8 or 8A may be made and delivered at any time not more than 4 years after the end of the year of assessment to which it relates.
- (2) Nothing in subsection (1) prevents—
  - (a) a person who has received a notice under section 8 or 8A within that period of 4 years from delivering a return including a self-assessment within the period of 3 months beginning with the date of the notice,
  - (b) a person in respect of whom a determination under section 28C has been made from making a self-assessment in accordance with that section within the period allowed by subsection (5)(a) or (b) of that section.
- (3) Subsection (1) has effect subject to the following provisions of this Act and to any other provisions of the Taxes Acts allowing a longer period in any particular class of case.
- (4) This section has effect in relation to self-assessments for a year of assessment earlier than 2012-13 as if—
  - (a) in subsection (1) for the words from “not more” to the end there were substituted “on or before 5 April 2017”, and
  - (b) in subsection (2)(a) for the words “within that period of 4 years” there were substituted “on or before 5 April 2017.””