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HMRC internal manual

Compliance Handbook

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Assessing Time Limits: Tables of time limits for relevant taxes: Income Tax & Capital Gains Tax

	Assessment	Time Limit	Legislation
1	HMRC determination of tax where notice to make a return issued but no return delivered.	3 years from the filing date. Subject to transitional provisions before 1 April 2012 - see CH51550 (https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch51550)	TMA70/S28C(5) as amended by FA08/SCH39/PARA2.
	Person's self-assessment to displace an HMRC determination by filing return.	The later of (i) 3 years from the filing date, and (ii) 12 months from the date of the determination. Subject to transitional provisions before 1 April 2012 - see CH51550 (https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch51550)	TMA70/S28C(5) as amended by FA08/SCH39/PARA2.
2	Person's routine self-assessment where no HMRC determination has been made.	4 years from the end of the year of assessment. Subject to transitional provisions before 1 April 2012 - see CH51550 (https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch51550)	TMA70/S34 as amended by FA08/SCH39/PARA7.
3	"Discovery" assessment (or amendment of partnership statement) where loss of tax not due to careless or deliberate behaviour.	4 years from the end of the year of assessment.	TMA70/S34 as amended by FA08/SCH39/PARA7.
4	"Discovery" assessment (or amendment of partnership statement) where loss of tax due to careless behaviour of person or agent.	6 years from the end of the year of assessment.	TMA70/S36(1) as substituted by and TMA70/S36(1B) as inserted by FA08/SCH39/PARA9.
5	"Discovery" assessment (or amendment of partnership statement) where loss of tax due to deliberate behaviour of person or agent.	20 years from the end of the year of assessment.	TMA70/S36(1A) & (1B) as inserted by FA08/SCH39/PARA9.
6	"Discovery" assessment (or		

	amendment of partnership statement) where loss of tax due to person's failure to provide information about an avoidance scheme.		
	If the person has a reasonable excuse for his failure with no unreasonable delay thereafter he is deemed not to have failed.	4 years from the end of the year of assessment	TMA70/S118 (2) & TMA70/S34 as amended by FA08/SCH39/PARA7.
	If the person has no reasonable excuse and/or did delay unreasonably thereafter he will have failed. For 2008-09 and earlier years the tax loss must also be attributable to the negligent conduct of the person or someone acting on his behalf.	20 years from the end of the year of assessment.	TMA70/S36 (1A) & (1B) as inserted by FA08/SCH39/PARA9. SI 2009 No 403 Article 7
7	"Discovery" assessment where loss of tax due to failure to notify liability to the tax.		
	If the person has a reasonable excuse for his FTN with no unreasonable delay thereafter he is deemed not to have failed.	4 years from the end of the year of assessment.	TMA70/S118 (2) & TMA70/S34 as amended by FA08/SCH39/PARA7.
	If the person has no reasonable excuse and/or did delay unreasonably thereafter he will have failed. For 2008-09 and earlier years the tax loss must also be attributable to the negligent conduct of the person or someone acting on his behalf	20 years from the end of the year of assessment.	TMA70/S36 (1A) & (1B) as inserted by FA08/SCH39/PARA9. SI 2009 No 403 Article 7
8	"Discovery" assessment on personal representatives of a deceased person in respect of years/periods up to date of death.	Any assessment has to be made within 4 years of the end of the year of assessment in which the taxpayer died. But	TMA70/S40(1) as amended by FA08/SCH39/PARA11.
		no assessment can be made for a year of assessment ending more than 6 years before the date of death, even where the assessment involves a loss of tax due to the careless or deliberate behaviour of the person (or of the person's agent while the person was still alive), or the failure of the deceased to notify chargeability to income tax or capital gains tax.	TMA70/S40(2) as amended by FA08/SCH39/PARA11.
9	Assessment to recover an over-repayment of tax		
	No careless or deliberate behaviour.	The latest of (i) 4 years from the end of the year of assessment concerned, (ii) the end of the year of assessment next following that in which the excessive repayment was made, and (iii) the	TMA70/S30(5) & TMA70/S34 as amended by FA08/SCH39/PARA7.

		closure of the enquiry into the relevant return by way of final closure notice.	
	Careless behaviour.	As above, substituting 6 years at (i).	TMA70/S30(5) & TMA70/S36 as amended by FA08/SCH39/PARA9.
	Deliberate behaviour.	As above, substituting 20 years at (i).	TMA70/S30(5) & TMA70/S36 as amended by FA08/SCH39/PARA9.
10	Assessment on employment, pension or social security income received after the year of assessment for which it is assessable.		
	No careless or deliberate behaviour.	The later of (i) 4 years from the end of the year of assessment for which it is assessable, and (ii) 4 years from the end of the year of assessment in which the income is received.	TMA70/S35, as amended by FA08/SCH39/PARA8.
	Careless behaviour.	As above, substituting 6 years at (i).	TMA70/S35 & TMA70/S36 as amended by FA08/SCH39/PARA8 & 9.
	Deliberate behaviour.	As above, substituting 20 years at (i).	TMA70/S35 & TMA70/S36 as amended by FA08/SCH39/PARA8 & 9.
11	Assessment to withdraw or reduce EIS (Enterprise Investment Scheme) relief.		
	No careless or deliberate behaviour.	The later of 6 years from the end of the year of assessment in which (i) the use of money requirement falls, or (ii) the event which causes the withdrawal or reduction of relief occurs.	ITA07/S237 as amended by FA08/SCH39/PARA59.
	Careless behaviour.	6 years as above.	ITA07/S237 as amended by FA08/SCH39/PARA59
	Deliberate behaviour.	20 years from the end of the year of assessment as above.	ITA07/S237 as amended by FA08/SCH39/PARA59
12	Assessment to withdraw or reduce CITR (Community Investment Tax Relief).		
	No careless or deliberate	6 years from the end of the year of assessment for	ITA07/S372 as

	behaviour.	which the relief was obtained.	amended by FA08/SCH39/PARA60.
	Careless behaviour.	6 years as above.	ITA07/S372 as amended by FA08/SCH39/PARA60.
	Deliberate behaviour.	20 years from the end of the year of assessment for which the relief was obtained.	ITA07/S372 as amended by FA08/SCH39/PARA60.
13	Determinations of income tax due under the PAYE Regulations.	As for "discovery" assessments at 3, 4, 5 and 6 above.	As 3, 4, 5 and 6 above.
14	Determinations of CIS deductions due under the CIS Regulations.	As for "discovery" assessments at 3, 4, 5 and 6 above.	As 3, 4, 5 and 6 above.
15	Assessments of income tax deductible from company payments	With modifications required by ITA07/S959 (previously ICTA88/ SCH16) as for discovery assessments at 3,4,5 and 6 above.	As 3, 4, 5 and 6 above.
16	Simple Assessments	4 years from the end of the year of assessment.	

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