

Full self-assessment

Time limits for making enquiries and making or amending assessments

Part 41A-05-04

This document should be read in conjunction with sections 959Z, 959AA and 959AB of the Taxes Consolidation Act 1997 (TCA)

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A more recent version of this manual is available.

1. Introduction

This manual outlines the right of Revenue officers to make enquiries, and the time limits for making such inquiries.

2. What enquiries can be carried out?

Section 959Z(1) TCA provides that a Revenue officer may carry out enquiries to determine:

- whether a person is chargeable to tax for a period,
- whether a person is a chargeable person for a period,
- the amount of income, profits or gains the person is chargeable to tax on, and
- the entitlement of any person to any allowance, deduction, relief or tax credit.

A Revenue officer can carry out enquiries on foot of a tax return and may also carry out enquiries before the tax return is filed, if they have questions on some item which may, or should, be included in that return.

3. Time limits

Under section 959Z(3) TCA, a Revenue officer can carry out enquiries into a return at any point up to the end of the fourth year after the return was filed. Where a taxpayer submits an amended return, this four-year period runs from the end of the year in which the amended return is filed. That means Revenue will always have four years from the end of the year in which the return is filed in which to carry out enquiries into a return.

Under section 959AA(1) TCA a similar time frame applies to the amending of assessments.

The four-year timeframe will therefore apply to most enquiries carried out by Revenue officers. There are three main instances where the four-year timeframe for carrying out enquiries does not apply. These are discussed below.

3.1 Fraud or neglect

Where a Revenue officer has reasonable grounds for believing that any form of fraud or neglect has been committed by or on behalf of the person in relation to the tax due for the chargeable period, section 959Z(4)(b) TCA provides there is no time limit on when enquiries may be made.

Section 959AD(3) TCA provides that there is no time limit on when Revenue may make or amend an assessment in cases of fraud or neglect. An assessment made or amended in cases of fraud or neglect should be for an amount that, to the best of the Revenue officer's judgment, should be charged.

3.2 Absence of a return

Tax and Duty Manual [Part 41A-05-02](#) gives details of the timeframes and other issues relevant to situations where a taxpayer has not filed a tax return.

3.3 Incomplete or incorrect tax return

Section 959Z(4)(a) TCA provides that there is no time limit for carrying out enquiries where the Revenue officer is not satisfied with the sufficiency of the return or has reasonable grounds for believing that a return does not contain a full and true disclosure of all material facts.

Section 959AC(2)(b) and (c) TCA provide that there is no time limit for a Revenue officer in making or amending an assessment in these circumstances. An assessment made or amended in these cases should be for an amount that, to the best of the Revenue officer's judgement, is due.

4. Timeframes for amending assessments without enquiries

There are circumstances when a Revenue officer may amend an assessment outside of the four-year timeframe, and any amount due to the taxpayer may be repaid notwithstanding the time limits in section 865 TCA, without the need for a Revenue officer to carry out any enquiries outside of that timeframe.

Amendment as a result of a determination of the Tax Appeal Commission: Where the Tax Appeal Commissioners have heard an appeal against an assessment and that assessment must be amended to reflect the Tax Appeal Commissioner's determination, it can be amended outside of the four-year timeframe under section 959AA(2)(b) TCA.

Event occurring after a return is filed: Where an assessment should be amended to take account of something which happened after the return was filed, section 959AA(2)(c) TCA provides that such amendment may be made outside of the four-year timeframe. For example, if a trade ceases and a claim is made for terminal loss relief under section 385 TCA, the cessation of the trade is something which happened after the filing of the returns for the 3 years to cessation. Also, section 385 TCA compels Revenue to amend assessments to grant terminal loss relief, once a valid claim has been made under section 865 TCA.

Calculation error: Where the assessment had a calculation error (for example, a totting error), section 959AA(2)(d) TCA provides that it may be amended outside of the four-year timeframe.

Assessment not reflecting a return: Where the assessment did not reflect the facts disclosed by the chargeable person (for example, if the assessment did not reflect the return), section 959AA(2)(e) TCA provides that it may be amended outside of the four-year timeframe.

Conclusion of Mutual Agreement Procedure : Section 959AA(2A) TCA provides that a Revenue officer may at any time (including outside the four-year time limit) make or amend an assessment to give effect to a mutual agreement reached between Revenue and a competent authority in another jurisdiction with which Ireland has a double taxation agreement, and any tax due or repayable (notwithstanding the time limits in section 865) shall be paid or repaid.

5. Appeals

Where a Revenue officer makes an enquiry in respect of a chargeable period outside of the four-year timeframe provided for in section 959Z(3) TCA, and an assessment for that chargeable period has not been made or amended as a result of the enquiry, a taxpayer who is aggrieved by the enquiry may appeal the matter to the Tax Appeal Commissioners in accordance with section 949I TCA. Where an appeal is made in these circumstances, the Revenue officer's enquiry must be suspended pending the Tax Appeal Commissioner's determination.

Where an assessment has been made or amended as a result of the aforementioned enquiry, the taxpayer may appeal the assessment or amended assessment to the Tax Appeal Commissioners in accordance with section 959AF(2) TCA.

Section 959Z(5) – (8) TCA, now deleted, applied to appeals made by taxpayers before 21 March 2016 in relation to enquiries made under section 959Z TCA.