

Signature of Returns

Part 38-02-02

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The majority of tax returns are filed electronically, with a small proportion filed on paper. **This instruction refers only to paper tax returns and is a reminder to those filing on paper.**

Under self-assessment, a tax return may be prepared and delivered by a chargeable person or another person acting under the chargeable person's authority. Some returns have been received bearing a practitioner's rubber stamp imprint only.

Practitioners are reminded that the return forms, to be valid, must be signed. It is not sufficient for the forms to be rubber-stamped with the name of the firm, with no indication that they have been seen and approved by a senior member of the firm.

Where a return form is signed by another person acting under the chargeable person's authority, the capacity of the signatory must be clearly stated.