Tax and Duty Manual Part 38-02-02

Signature of Returns

Part 38-02-02

Document last reviewed October 2023



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Tax and Duty Manual Part 38-02-02

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.