

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
Taxes Consolidation Act 1997 (TCA)

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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 about an 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 always has four years from the end of the year in which a return is filed in which to carry out enquiries into that return.

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

The four-year timeframe therefore applies to most enquiries carried out by Revenue officers. There are four main instances where the four-year timeframe for carrying out enquiries does not apply. These are provided for in section 959Z(4) TCA and are discussed below.

3.1 Absence of a return

Where a chargeable person fails to deliver a return for a chargeable period, section 959Z(4)(a) (by reference to section 959AC(2)(a) TCA) provides that a Revenue officer may make enquiries at any time. Tax and Duty Manual [Part 41A-05-02](#) gives details of the timeframes and other relevant issues in cases where a taxpayer has not filed a tax return.

3.2 Insufficient return

Section 959Z(4)(a) TCA (by reference to section 959AC(2)(b) TCA) provides that there is no time limit for carrying out enquiries where a 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.

3.3 Return does not contain a full and true disclosure of all material facts

Section 959Z(4)(a) TCA (by reference to section 959AC(2)(b) TCA) provides that there is no time limit for carrying out enquiries where a Revenue officer has reasonable grounds for believing that a return does not contain a full and true disclosure of all material facts.

3.4 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.

4. Timeframes for amending assessments

As noted above, section 959AA(1) TCA provides that, where a chargeable person has delivered a return which includes a full and true disclosure of all material facts necessary for making an assessment for a chargeable period, a Revenue officer shall not make or amend an assessment for that period after the end of the fourth year after the year in which the return was delivered. The subsection also provides that no tax shall be either paid or repaid on foot of a return filed after that period.

Section 959AB(1) provides that a Revenue assessment on a person other than a chargeable person may be made or amended within four years after the end of the chargeable period to which the assessment relates. There is an exception where a person is in receipt of certain emoluments, which are paid in after the year of assessment to which they relate. In these cases, the four-year period runs from the end of the year of assessment in which the emoluments were paid.

Cases where assessments can be amended outside these limits are outlined in paragraphs 4.1 and 4.2 below. In these cases, any amount due to the taxpayer may be repaid notwithstanding the time limits in section 865 TCA.

4.1 Timeframes for amending an assessment in sections 959AC and 959AD TCA

Where any of the circumstances outlined in paragraphs 3.1, 3.2 or 3.3 apply (that is, in the absence of a return; an insufficient return; or where the return doesn't contain a full and true disclosure of all material facts necessary for the making of an assessment) section 959AC(2) TCA provides that there is no time limit within which a Revenue officer must make or amend an assessment.

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 any of these circumstances should be for an amount that, to the best of the Revenue officer's judgment, should be charged.

4.2 Timeframes for amending an assessment in section 959AA TCA

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, where 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, 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.

Section 90 Finance Act 2022 amended section 959AA TCA to provide that a Revenue officer may make or amend an assessment to give effect to a mutual agreement, notwithstanding any domestic time limits in the TCA on taxpayers making claims for loss relief, group relief or similar reliefs. This exception to the four-year rule includes

situations where a company's returns may be amended outside of the four-year time limit if the figures on its tax return for any period were affected by the outcome of the mutual agreement, even if the company was not directly a party to the agreement. This exception includes correlative adjustments.

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.