

## Amending returns and self-assessments

### Part 41A-04-01

This document was last reviewed May 2017

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## 1. Background

This manual applies to the amendment of tax returns filed under Part 41A, that is under the full self-assessment regime. (Refer to manual [41A-01-02](#) for details of the returns to which this Part relates.)

## 2. In what circumstances can a taxpayer amend a tax return?

A tax return **may only** be amended by a taxpayer where:

- there is an error or a mistake in the return,
- the taxpayer wishes to claim an allowance, credit, deduction or relief due and it is permitted to make a claim after the tax return is filed, or
- it is necessary to comply with the Acts.

If a taxpayer wishes to make a claim for repayment of tax arising out of an error or mistake in the taxpayer's tax return and that claim is submitted to Revenue after 1 January 2014 then the taxpayer **must** amend the tax return to correct that error or mistake.

### Example

John, a medical doctor, made up the accounts of his practice to 31 March each year. For 2013, 2014 and 2015 he filed his tax return and calculated his Case II profits based on his accounts to the years ended 31 March 2013, 2014 and 2015, respectively. He subsequently tried to amend his tax returns to change his accounting date to 31 December 2013, 2014 and 2015.

A decision to change an accounting date is not a valid reason for amending a tax return since it is not covered within the circumstances described above. The amendment is therefore not permitted.

## 3. How does a taxpayer amend a tax return?

If the taxpayer's tax return was filed using ROS, then the tax return must be amended using ROS.

It is not currently possible to amend the CGT elements of a Form 11 submitted via ROS. Therefore, where a taxpayer / agent is making an amendment to the CGT elements of the return this should be done manually, as is currently the case. The amendment must explain the reason for the amendment being made and that reason must be covered within the circumstances set out in paragraph 2 above.

**In addition to amending the tax return, the taxpayer / agent must also amend the self-assessment.**

Where the taxpayer is seeking a repayment of tax, in addition to amending the return, the taxpayer must also provide sufficient details to allow Revenue assess whether a repayment of tax is properly due.

Where a paper return has been submitted and an amendment is due to this return the taxpayer/agent should set out the amendment required in a letter. The paper return should never be sent back to a taxpayer or agent for amendment nor should a new paper return be requested.

#### **4. What timeframes apply to a taxpayer seeking to amend a tax return?**

Section 959V(6) TCA 1997 sets out the time frames within which a taxpayer may amend a tax return. These provisions are similar to the timeframes in section 865 within which a taxpayer may make a claim for repayment of tax.

In summary, an amended tax return must be submitted within **4 years after the end of the chargeable period to which the return relates**, unless the amendment of the tax return relates to a provision which itself provides for a shorter claim period.

##### **Example**

Ann filed her tax returns on time each year. She had made a loss from her trade for the years 2009 to 2014 and claimed relief under section 381 against her other income. During April 2016 she realised she had made a mistake in the computation of her losses for each of those years and, as a result, had under-claimed relief under section 381 for each of the years 2009 to 2014.

Section 381 provides that relief can only be claimed within 2 years of the year of assessment in which the loss is made. The applicable time limit for amending a claim for section 381 relief in a tax return is provided for by section 381 rather than the general 4 year time limit set out in section 959V.

Therefore, Ann can only amend the section 381 claim for the years 2013 and 2014. The returns for earlier tax years are out of time.

#### **5. Payment or repayment of tax due on amended tax return**

The amendment of a tax return implies in many cases that the original return was incorrect.

If a taxpayer has amended a tax return on ROS and if additional tax is payable, then staff should consult the [Code of Practice for Revenue Audit and other Compliance Interventions](#) to determine what, if any, penalties apply. Taxpayers must meet certain time limits in order to obtain the benefits of self-correction without penalty. These time limits are set out in that Code of Practice.

Consideration should also be given to the guidance in manual [47-06-01](#) in relation to the application of the surcharge on amended tax returns.

Refer to manual [37-00-30](#) for further details on the processing of claims for repayment of tax.

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[...]

## **6. Incomplete Tax Returns**

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[...]