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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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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.

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1. Introduction

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

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.

The four-year time limit applies to most enquiries carried out by Revenue officers. There are limited circumstances where the four-year time limit for carrying out enquiries does not apply. These are provided for in section 959Z(4) TCA and are outlined below.

Under section 959AA(1) TCA a four-year time limit applies to assessments made or amended by a Revenue officer. There are some exceptions to the four-year time limit provided for by section 959AA which are outlined below in paragraph 4.

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.

Section 959AC(2) TCA specifically provides that Revenue assessments in the absence of a return may be made at any time. The normal four-year restriction contained in section 959AA(1) TCA (which provides that where a taxpayer has made a full and true disclosure of all material facts, Revenue cannot make or amend an assessment later than four years after the end of the chargeable period to which the return relates) does not apply where a return has not been filed for a chargeable period.

Section 959Z(4) TCA specifically provides that Revenue may carry out enquiries or take action at any time where those enquiries relate to a tax liability where there is no return - the normal four-year time limit on enquiries does not apply and Revenue can make an assessment for the chargeable period according to Revenue's judgement for an amount of tax that should be charged on that person.

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.

Section 959AC(2)(b) provides there is no time limit on making a Revenue assessment where a return has not been delivered, where a Revenue officer is not satisfied with any of the information is contained in a return or where a Revenue officer has reasonable grounds to believe the return does not contain a full and true disclosure of all material facts for the purpose of making an assessment.

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. See paragraph 3.2 above in relation to section 959AC(2)(b) and the making of an assessment in these circumstances.

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) TCA 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 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 does not 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

Lack of a "full and true disclosure": Where a return for a period does not contain a full and true disclosure of all material facts necessary for the making of an assessment for that period, section 959AA(2)(a) TCA allows a Revenue officer to amend the assessment outside the four-year period.

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, a Revenue officer can amend 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 a Revenue officer may make such an amendment

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, section 959AA(2)(d) TCA provides that a Revenue officer may amend the assessment outside 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 a Revenue officer may amend the assessment 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 or a "limited scope treaty"[1], and any tax due or repayable shall be paid or repaid, as appropriate, notwithstanding the time limits in section 865(4) TCA. Ireland currently has limited scope treaties with Guernsey, Jersey and the Isle of Man.

Section 959AA(2A) TCA also provides 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 allows an assessment to be amended outside the four-year time limit if the figures on an assessment for any period were affected by the outcome of a mutual agreement, even if the taxpayer was not 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 the four-year timeframe provided for in section 959AA 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.

[1] The reference to limited scope treaties, given effect to under Irish law by section 826(1B) TCA, was inserted via section 98 Finance Act 2025.