

PART 38 Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers

CHAPTER 1 Income tax: returns of income

Notice of liability to income tax. F(MP) A68 s5(1) 876.—Every person who is chargeable to income tax for any year of assessment and who in relation to that year has not been given a notice under section 877 or 879 and has not made a return of such person's total income shall, not later than one year after the end of the year of assessment, give notice to the inspector of taxes that such person is so chargeable.