

Making of assessments. FA88 s13; FA91 s48 954.—(1) An assessment shall not be made on a chargeable person for a chargeable period at any time before the specified return date for the chargeable period unless at that time the chargeable person has delivered a return for the chargeable period, and an assessment shall not be made at a time when the making of the assessment is precluded under section 955 (2).

(2) Subject to subsection (3), an assessment made on a chargeable person for a chargeable period shall be made by the inspector by reference to the particulars contained in the chargeable person's return.

(3) Where—

(a) a chargeable person makes default in the delivery of a return for a chargeable period, or

(b) the inspector is not satisfied with the return which has been delivered, or has received any information as to its insufficiency,

nothing in this section shall prevent the inspector from making an assessment in accordance with section 919 (4) or 922, as appropriate.

(4) (a) Where as respects a chargeable period the inspector is satisfied that a chargeable person has paid all amounts of tax which, if the inspector were to make an assessment on the chargeable person for the chargeable period, would be payable by the chargeable person for the chargeable period, the inspector may elect not to make an assessment on the chargeable person for the chargeable period and, where the inspector so elects, he or she shall give notice of the election to the chargeable person, and the amounts paid by the chargeable person shall be deemed to have been payable in all respects as if the inspector had made the assessment.

(b) Subject to section 955 (2), nothing in this subsection shall prevent an inspector from making an assessment on the chargeable person for the chargeable period at any time after the giving of the notice of election under this section.

(5) Where an inspector makes an assessment—

(a) under either of the provisions referred to in subsection (3) in default of the delivery of a return,  
or

(b) in circumstances where the chargeable person has calculated the amount of tax which will be payable by that person on foot of an assessment and the inspector does not at the time of the making of the assessment disagree with the tax as so calculated,

it shall not be necessary to set out in the notice of assessment any particulars other than particulars as to the amount of tax to be paid by the chargeable person.

(6) Notwithstanding subsections (1) to (5) but subject to section 955 (2), where a chargeable person has

delivered a return for a chargeable period, the chargeable person may by notice in writing given to the inspector require the inspector to make an assessment for the chargeable period and the inspector shall make the assessment forthwith.

(7) Nothing in this section shall prevent an inspector from making an assessment in accordance with—

(a) section 977 (3) or subsection (2) or (3) of section 978, as appropriate, and, notwithstanding sections 952 and 958, tax specified in such an assessment shall be due and payable in accordance with section 979,

(b) subsection (4) or (5), as appropriate, of section 980 and, notwithstanding sections 952 and 958, tax specified in such an assessment shall be due and payable in accordance with section 980 (10), or

(c) section 1042 and, notwithstanding sections 952 and 958, tax specified in such an assessment shall be due and payable in accordance with section 1042.