

Table of contents

Other titles from Claritax Books.....	iv
About the author.....	v
Preface.....	ix
Abbreviations.....	x
1. Overview of the book	1
2. Introduction to discovery assessments	
2.1 Introduction.....	2
2.2 Discovery assessments in practice.....	3
2.3 The ingredients of a discovery assessment.....	5
2.4 A statutory defence against a discovery assessment.....	6
2.5 HMRC Statements of Practice	6
3. The meaning of “discover”	
3.1 Introduction.....	7
3.2 What is a discovery?.....	7
3.3 The need for something new – staleness and discoveries.....	19
3.4 Timing of a discovery.....	25
3.5 Other taxes	27
3.6 Other discovery provisions	28
4. Careless or deliberate conduct	
4.1 Introduction.....	30
4.2 Submitting a return.....	30
4.3 The “careless or deliberate” test	32
4.4 The statutory test	33
4.5 Careless conduct	36
4.6 Deliberate conduct.....	48
4.7 Other taxes	54
4.8 Other discovery provisions	56
5. Insufficiency of disclosure	
5.1 Overview	57
5.2 The statutory test	57
5.3 The officer.....	58
5.4 The timing.....	60
5.5 Information made available to the officer.....	61
5.6 Awareness	67
5.7 The case law.....	68
5.8 Other taxes	78
5.9 Other discovery provisions	79
6. Defences against a discovery assessment	
6.1 Introduction.....	80
6.2 Prevailing practice defence	80
6.3 Other taxes	83
6.4 Other discovery provisions	84

7.	Time limits for discovery assessments	
7.1	Introduction.....	85
7.2	The time limits.....	85
7.3	Transitional rule.....	91
7.4	Modifications for offshore matters.....	92
7.5	Other taxes	93
7.6	Other discovery provisions	99
8.	Procedural matters	
8.1	HMRC procedures when officer makes assessment....	100
8.2	Taxpayer procedures following an assessment.....	102
8.3	Burden of proof	105
8.4	Practical consequences of where burden of proof falls	109
8.5	Multiple errors.....	113
9.	Consequential claims by taxpayers	
9.1	Overview	117
9.2	Introduction.....	117
9.3	Section 43(2)	118
9.4	Section 43A.....	121
9.5	Section 36(3).....	125
9.6	Exceptional cases where late claims might be permitted	127
9.7	Corporation tax.....	129
9.8	SDLT and ATED	130
10.	Interaction between discovery assessments and investigatory powers	
10.1	Enquiries	131
10.2	Investigations outside statutory enquiries.....	131
10.3	Other taxes	133
	Appendix 1 – Statement of Practice 8 (1991) (Annotated).....	135
	Appendix 2 – Statement of Practice 1 (2006) (Annotated).....	143
	Table of primary legislation.....	155
	Table of statutory instruments	161
	Index of cases	163
	General index	167