

## Your rights and safeguards 4 – notice of enquiry into return

Below we outline the rights and safeguards the law gives you when HMRC have given you a formal notice to enquire into your self assessment tax return.

This aims to expand the information given in HMRC's own [compliance factsheets](#). It also adds to information given about your rights in '[Your Charter](#)'.

### *Time limits for giving a notice of enquiry*

There are strict time limits which HMRC must observe. The law does not permit them to enquire into your return outside these time limits.

- If you filed your return on time, HMRC have 12 months from the date on which you filed it to begin their enquiry.

*So if you filed your 2008/09 return electronically on, say, 30 November 2009, HMRC may not enquire into it after 30 November 2010.*

- If you filed your return late, HMRC have 12 months from the date on which you filed it, plus some extra time up to the next quarter day, to begin their enquiry. Quarter days are 31 January, 30 April, 31 July and 31 October.

*So, for example, if you filed your 2008/09 return electronically on 28 February 2010, HMRC can enquire into it at any time up to 30 April 2011.*

- If either you or HMRC amended your return after it was filed, HMRC can enquire into it for 12 months after the amendment was made, plus some extra time up to the next quarter day, but HMRC may only enquire up to that later date into the subject matter of the amendment.

*For example, if you filed your 2008/09 return electronically on 30 November 2009, HMRC can enquire into the whole return until 30 November 2010. If you amend your return on 1 May 2010, HMRC have an extra 8 months to enquire into it until 31 July 2011, but during that extra time they can only enquire into the subject matter of the amendment.*

### *Your rights of appeal*

You have certain rights of [appeal](#) to the First-tier Tribunal, or to ask HMRC for an independent internal review, at various stages during their enquiry. For more details of how to exercise these rights, see factsheet [HMRC1](#).

- If HMRC decide during their enquiry to amend your return, you can appeal against their decision within 30 days of them making the amendment – although your appeal will not be referred to internal review, or heard by the First-tier Tribunal, until the enquiry is completed.

- You can also appeal against any decision HMRC make on conclusion of their enquiry, or any assessment to tax that they make, again within 30 days of their decision.
- At any time during HMRC's enquiry, you can apply to the First-tier Tribunal for a direction that they must close down their enquiry by a certain time. Then the Tribunal must give that direction unless HMRC can prove to their satisfaction that they need to keep the enquiry open for longer.