

Table of contents

Main titles from Claritax Books.....	iv
About the author	v
Preface	ix
Abbreviations.....	xi
1. Overview of the book.....	1
2. Introduction to discovery assessments	
2.1 Introduction.....	2
2.2 Discovery assessments in practice.....	4
2.3 The ingredients of a discovery assessment.....	7
2.4 A statutory defence against a discovery assessment	7
2.5 HMRC Statements of Practice.....	8
3. The meaning of “discover”	
3.1 Introduction.....	9
3.2 Who must make the discovery?	9
3.3 What is a discovery?.....	10
3.4 Making rediscoveries.....	24
3.5 Timing of a discovery.....	26
3.6 Other taxes	28
3.7 Other discovery provisions	30
3.8 Discoveries and standalone tax charges	31
3.9 Staleness	38
4. Careless or deliberate conduct	
4.1 Introduction.....	48
4.2 Submitting a return	48
4.3 The “careless or deliberate” test	50
4.4 The statutory test.....	51
4.5 Careless conduct.....	54
4.6 Deliberate conduct.....	67
4.7 Other taxes	76
4.8 Other discovery provisions	78

5.	Insufficiency of disclosure	
5.1	Overview.....	80
5.2	The statutory test.....	80
5.3	The officer.....	81
5.4	The timing.....	83
5.5	Information made available to the officer.....	85
5.6	Awareness.....	91
5.7	The case law.....	92
5.8	Other taxes.....	108
5.9	Other discovery provisions.....	109
6.	Defences against a discovery assessment	
6.1	Introduction.....	111
6.2	Prevailing practice defence.....	111
6.3	Other taxes.....	115
6.4	Other discovery provisions.....	115
7.	Time limits for discovery assessments	
7.1	Introduction.....	116
7.2	The time limits.....	117
7.3	Transitional rule.....	123
7.4	Modifications for offshore matters.....	124
7.5	Other taxes.....	125
7.6	Other discovery provisions.....	131
8.	Procedural matters	
8.1	HMRC procedures when officer makes assessment...	132
8.2	Taxpayer procedures following an assessment.....	135
8.3	Burden of proof.....	138
8.4	Practical consequences of where burden of proof falls.....	144
8.5	Multiple errors.....	148
8.6	Appeals from the First-tier Tribunal.....	151
9.	Consequential claims by taxpayers	
9.1	Overview.....	153
9.2	Introduction.....	153
9.3	Section 43(2).....	154
9.4	Section 43A.....	157
9.5	Section 36(3).....	161

9.6	Exceptional cases where late claims might be permitted.....	164
9.7	Corporation tax.....	165
9.8	SDLT and ATED.....	166
10.	Interaction between discovery assessments and investigatory powers	
10.1	Enquiries.....	167
10.2	Investigations outside statutory enquiries.....	167
10.3	Other taxes.....	169
	Appendix 1 – Statement of Practice 8 (1991) (Annotated).....	171
	Appendix 2 – Statement of Practice 1 (2006) (Annotated).....	178
	Appendix 3 – Statutory instruments.....	189
	Table of primary legislation.....	191
	Table of statutory instruments.....	197
	Index of cases.....	199
	General index.....	205