

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Duty to give notice of chargeability. (See end of Document for details)

## SCHEDULES

### SCHEDULE 18

#### COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

##### Modifications etc. (not altering text)

- C1 Sch. 18 restricted (31.7.1998) by 1988 c. 1, s. 754B(10) (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of 1998 c. 36) by 1998 c. 36, s. 113, Sch. 17 para. 11)
- C1 Sch. 18 modified (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 68(c); S.I. 2005/1126, art. 2(2)(h)
- C1 Sch. 18 applied (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 61
- C1 Sch. 18 applied (with modifications) (6.4.2006) by The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, 13
- C1 Sch. 18 excluded (17.7.2013) by Finance Act 2013 (c. 29), s. 210(6)(b)
- C1 Sch. 18: power to amend conferred (12.2.2019) by Finance Act 2019 (c. 1), s. 87(5)(a)(6)
- C1 Sch. 18 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 11(4) (with Sch. 16 para. 11(5))
- C1 Sch. 18 applied (with modifications) (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), s. 303(7)(8) (with s. 303(6))

### PART I

#### INTRODUCTION

##### *Duty to give notice of chargeability*

- 2 (1) A company which—
- (a) is chargeable to tax for an accounting period, and
  - (b) has not received a notice requiring a company tax return,
- must give notice to [<sup>F1</sup>an officer of Revenue and Customs] that it is so chargeable.
- [<sup>F2</sup>(1A) But a company is not required to give notice under sub-paragraph (1) in respect of an accounting period if for the period—
- (a) all the income on which it is chargeable to tax consists of payments on which it bears income tax by deduction, <sup>F3</sup>...
  - (b) the company has no chargeable gains [<sup>F4</sup>, and
  - (c) having deducted the income tax mentioned in paragraph (a) at the fourth step in paragraph 8 (calculation of tax payable), the amount of tax payable for the period is nil].]
- (2) [<sup>F5</sup>A notice required to be given under this paragraph] must be given within twelve months from the end of the accounting period.

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Duty to give notice of chargeability. (See end of Document for details)*

---

F<sup>6</sup>(3) .....

F<sup>7</sup>(4) .....

#### Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F2** Sch. 18 para. 2(1A) inserted (6.4.2020) by [Finance Act 2019 \(c. 1\)](#), **Sch. 5 paras. 6(2)**, 35 (with Sch. 5 para. 36)
- F3** Word in Sch. 18 para. 2(1A) omitted (6.4.2020) by virtue of [Finance Act 2020 \(c. 14\)](#), **Sch. 6 para. 6(a)**
- F4** Sch. 18 para. 2(1A)(c) and word inserted (6.4.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 6 para. 6(b)**
- F5** Words in Sch. 18 para. 2(2) substituted (6.4.2020) by [Finance Act 2019 \(c. 1\)](#), **Sch. 5 paras. 6(3)**, 35 (with Sch. 5 para. 36)
- F6** Sch. 18 para. 2(3) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 123(2), **Sch. 41 para. 25(j)**; S.I. 2009/511, art. 2 (with art. 4)
- F7** Sch. 18 para. 2(4) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 123(2), **Sch. 41 para. 25(j)**; S.I. 2009/511, art. 2 (with art. 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Duty to give notice of chargeability.