

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

[^{F1}SCHEDULE 1A

CLAIMS ETC. NOT INCLUDED IN RETURNS

Textual Amendments

- F1** Sch. 1A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 35](#); [S.I. 1998/3173](#), art. 2

Modifications etc. (not altering text)

- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), s. 749A(4)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 4](#))
- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 24 para. 9(7)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 20\(9\)](#))
- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 26 para. 3(6A)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 35\(7\)](#))
- C1** Sch. 1A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 paras. 58\(3\), 59\(1\)](#) (with [Sch. 18 paras. 59\(2\), 60](#)); [S.I. 1998/3173](#), [art. 2](#)
- C1** Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [201\(5\)\(a\)](#) (with [Sch. 3](#))
- C1** Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [227\(5\)\(a\)](#) (with [Sch. 3](#))
- C1** Sch. 1A applied (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [ss. 458\(6\), 1184\(1\)](#) (with [Sch. 2](#))
- C1** Sch. 1A excluded (with effect in accordance with Sch. 7 para. 8 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 7 para. 8\(5\)](#)
- C1** Sch. 1A excluded by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. [371UB\(5\)\(b\)](#) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 1](#))
- C1** Sch. 1A applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [3](#)
- C1** Sch. 1A applied (with modifications) (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), s. [210\(6\)\(a\)\(b\)\(c\)](#)
- C1** Sch. 1A applied by [Corporation Tax Act 2010 \(c. 4\)](#), s. [464B\(6\)](#) (as inserted (20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 para. 5\(1\)\(2\)](#))
- C1** Sch. 1A applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 25\(5\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

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[^{F2}Appeal against notice to produce documents, etc

Textual Amendments

F2 Sch. 1A para. 6A and cross-heading inserted (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 19 para. 42\(7\)](#); S.I. 1998/3173, art. 2

^{F3}6A]]

Textual Amendments

F3 Sch. 1A para. 6A omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 77](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with art. 5)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)