



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART IV

#### ASSESSMENT AND CLAIMS

*[<sup>F1</sup>Corporation tax determinations]*

#### <sup>F1</sup>41A Determination procedure

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##### Textual Amendments

**F1** Ss. 41A-41C repealed (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\), Sch. 19 para. 19, Sch. 27 Pt. 3\(28\)](#); [S.I. 1998/3173](#), art. 2

**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- [s. 41A\(9\)\(b\) substituted by 1998 c. 36 Sch. 5 para. 33](#)

**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\(1\)\(ZA\) 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\(3\)](#)