

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Meaning of “ta”x. (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))
- C2 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

Meaning of “ta”x

- 1 In this Schedule “tax” means corporation tax including, except as otherwise indicated, any amount assessable or chargeable as if it was corporation tax.

Amounts are assessable or chargeable as if they were corporation tax under—

[^{F1}section 269DA of the Corporation Tax Act 2010 (surcharge on banking companies),]

[^{F2}section 455 of [^{F3}that Act]] (tax on loan or advance made by close company to a participator),

[^{F4}section 464A of that Act (tax on other benefit conferred on participator),]

[^{F5}[^{F6}section 330(1)] of that Act (supplementary charge in respect of ring fence trades), ^{F7}...]

[^{F8}step 5 in section 371BC(1) of the Taxation (International and Other Provisions) Act 2010 (controlled foreign companies)] [^{F9}, ^{F10}...]

paragraphs 50 and 51 of Schedule 19 to the Finance Act 2011 (the bank levy)] [^{F11}, ^{F12}...]

section 33 of the Finance Act 2022 (residential property developer tax)] [^{F13}, and

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section 1 of the Energy (Oil and Gas) Profits Levy Act 2022.]

Textual Amendments

- F1** Words in Sch. 18 para. 1 inserted (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 3 para. 3(2)(a)**
- F2** Words in Sch. 18 para. 1 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 297(2)(a)** (with Sch. 2)
- F3** Words in Sch. 18 para. 1 substituted (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **Sch. 3 para. 3(2)(b)**
- F4** Words in Sch. 18 para. 1 inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 30 para. 13(2)(5)**
- F5** Words in Sch. 18 para. 1 substituted (24.7.2002) by 2002 c. 23, s. 92(3)
- F6** Words in Sch. 18 para. 1 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 297(2)(b)** (with Sch. 2)
- F7** Word in Sch. 18 para. 1 omitted (in relation to accounting periods beginning on or after 1.4.2022) by virtue of [Finance Act 2022 \(c. 3\)](#), s. 51(1), **Sch. 8 para. 2(2)(a)**
- F8** Words in Sch. 18 para. 1 substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 20 para. 17(2)** (with Sch. 20 para. 50(9))
- F9** Words in Sch. 18 para. 1 inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 19 para. 61**
- F10** Word in Sch. 18 para. 1 omitted (in relation to accounting periods beginning on or after 1.4.2022) by virtue of [Finance Act 2022 \(c. 3\)](#), s. 51(1), **Sch. 8 para. 2(2)(b)**
- F11** Words in Sch. 18 para. 1 inserted (in relation to accounting periods beginning on or after 1.4.2022) by [Finance Act 2022 \(c. 3\)](#), s. 51(1), **Sch. 8 para. 2(2)(c)**
- F12** Word in Sch. 18 para. 1 omitted (14.7.2022) by virtue of [Energy \(Oil and Gas\) Profits Levy Act 2022 \(c. 40\)](#), **Sch. 2 para. 2(2)(a)** (with ss. 15(1), 16(1))
- F13** Words in Sch. 18 para. 1 inserted (14.7.2022) by [Energy \(Oil and Gas\) Profits Levy Act 2022 \(c. 40\)](#), **Sch. 2 para. 2(2)(b)** (with ss. 15(1), 16(1))

Modifications etc. (not altering text)

- C1** Sch. 18 para. 1 modified (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 302(4)(b)

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