

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1998, Part IXA. (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))

[^{F1}PART IXA

[^{F2}CLAIMS FOR R&D EXPENDITURE CREDITS OR R&D TAX RELIEF]

Textual Amendments

- F1 Sch. 18 Pt. 9A (paras. 83A-83F) inserted (28.7.2000 with effect as mentioned in s. 69(1) of the amending Act) by 2000 c. 17, s. 69(2), Sch. 21 para. 4
- F2 Words in Sch. 18 Pt. 9A heading substituted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by Finance Act 2013 (c. 29), Sch. 15 para. 7(4)

Introduction

- 83A This Part of this Schedule applies [^{F3}to—
- (a) claims for R&D expenditure credits under Chapter 6A of Part 3 of the Corporation Tax Act 2009, and
 - (b) claims for R&D tax relief under Part 13 of that Act.]

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Textual Amendments

- F3** Words in Sch. 18 para. 83A substituted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 15 para. 7(2)**

Claim to be included in company tax return

- 83B (1) A [^{F4}claim to which this Part of this Schedule applies] must be made by being included in the claimant company's company tax return for the accounting period for which the claim is made.
- (2) It may be included in the return originally made or by amendment.

Textual Amendments

- F4** Words in Sch. 18 para. 83B(1) substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(a)**

Content of claim

- 83C A [^{F5}claim to which this Part of this Schedule applies] must specify the amount of the [^{F6}credit or] relief claimed, which must be an amount quantified at the time the claim is made.

Textual Amendments

- F5** Words in Sch. 18 para. 83C substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(b)**
- F6** Words in Sch. 18 para. 83C inserted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 15 para. 7(3)**

Amendment or withdrawal of claim

- 83D A [^{F7}claim to which this Part of this Schedule applies] may be amended or withdrawn by the claimant company only by amending its company tax return.

Textual Amendments

- F7** Words in Sch. 18 para. 83D substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(c)**

Time limit for claims

- [^{F8}83E(1) Except where [sub-paragraph \(3\)](#) applies, a claim to which this Part of this Schedule applies may be made, amended or withdrawn at any time up to the last day of the period of—
- (a) two years beginning with the last day of the period of account, in a case where the period of account to which the claim relates is not longer than 18 months, or

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- (b) 42 months beginning with the first day of the period of account, in any other case.
- (2) **Sub-paragraph (3)** applies where—
 - (a) a company makes a claim for R&D tax relief under Part 13 of the Corporation Tax Act 2009,
 - (b) the company is not entitled to the relief, and
 - (c) an officer of Revenue and Customs exercises the power under paragraph 34(2)(b) or (2A) to make an amendment by removing the claim from the company tax return in which it is made.
- (3) The company may make, amend or withdraw a claim for R&D expenditure credit under Chapter 6A of Part 3 of the Corporation Tax Act 2009 in respect of eligible expenditure at any time up to whichever is the last of the following dates—
 - (a) 30 days after notice of the amendment mentioned in **sub-paragraph (2)(c)** is issued;
 - (b) if an appeal is brought against that amendment, 30 days after the date on which the appeal is finally determined.
- (4) In this paragraph “eligible expenditure” means expenditure—
 - (a) to which the claim mentioned in **sub-paragraph (2)(a)** relates, and
 - (b) in respect of which the company is entitled to R&D expenditure credit.
- (5) A claim to which this Part of this Schedule applies may be made, amended or withdrawn after the end of the period mentioned in **sub-paragraph (1)** or **(3)** (as the case may be) if an officer of Revenue and Customs allows it.]

Textual Amendments

F8 Sch. 18 para. 83E substituted (in relation to accounting periods beginning on or after 1.4.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 1 paras. 12, **20**

^{F9} Additional information to be provided in relation to claim

Textual Amendments

F9 Sch. 18 para. 83EA and cross-heading inserted (in relation to claims made on or after 1.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 1 paras. 13, **19**

- 83EA (1) A claim to which this Part of this Schedule applies is invalid unless the claimant company has provided information to an officer of Revenue and Customs in accordance with regulations under **sub-paragraph (2)** not later than the date on which the claim is made or amended by the company in accordance with paragraph 83E.
- (2) The Commissioners for Revenue and Customs may by regulations specify, in relation to a claim to which this Part of this Schedule applies—
 - (a) information to be provided by the claimant company;
 - (b) the form and manner in which the information is to be provided.]

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[^{F10}Removal from return of claims made in error

Textual Amendments

F10 Sch. 18 para. 83EB and cross-heading inserted (in relation to accounting periods beginning on or after 1.4.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 1 paras. 14, 20

- 83EB (1) This paragraph applies, in relation to a claim to which this Part of this Schedule applies (the “original claim”), where an officer of Revenue and Customs—
- (a) reasonably believes that a claimant company has failed to comply with a requirement relating to the making of the claim (and accordingly that the claim has been made in error), and
 - (b) exercises the power under paragraph 16(1) to make a correction by removing the claim from the company tax return in which it is made.
- (2) Sub-paragraphs (4) and (5) of paragraph 16 do not apply in relation to the correction (and accordingly the claimant company may not reject the correction).
- (3) The claimant company may, within 90 days beginning with the date of the notice issued under paragraph 16(3), send written representations to an officer of Revenue and Customs objecting to the notice on the grounds that a matter stated in the notice was incorrect.
- (4) An officer of Revenue and Customs must consider any representations made under [sub-paragraph \(3\)](#).
- (5) Having considered the representations, the officer must determine whether to—
- (a) confirm the notice, or
 - (b) withdraw the notice,
- and must notify the claimant company accordingly.
- (6) Nothing in [sub-paragraph \(2\)](#) prevents the claimant company from amending its company tax return to make a new claim to which this Part of this Schedule would apply in respect of the expenditure to which the original claim related (but see [sub-paragraph \(7\)](#)).
- (7) Where, in relation to the original claim—
- (a) a claim notification (within the meaning of [section 1142A](#) of the Corporation Tax Act 2009) was required to be made, and
 - (b) no claim notification was made,
- the company may not make a new claim to which this Part of this Schedule would apply in respect of the expenditure to which the original claim related.]

Penalty

^{F11}83F]

Textual Amendments

F11 Sch. 18 para. 83F omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 122(2), [Sch. 40 para. 21\(f\)](#); S.I. 2009/571, art. 2

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