
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998,
Cross Heading: Application of provisions to discovery determinations. (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 V

REVENUE DETERMINATIONS AND ASSESSMENTS

Application of provisions to discovery determinations

- 49 The provisions of paragraphs 46 to 48 (assessments: general provisions as to time limits, procedure and appeals) apply to a discovery determination as they apply to an assessment.

Modifications etc. (not altering text)

- C1** Sch. 18 paras. 46-49 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\), regs. 1\(1\), 7](#)

Changes to legislation:

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Application of provisions to discovery determinations.