

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### LAND REMEDIATION: CONSEQUENTIAL AMENDMENTS

*Claim must be made in tax return*

- 4 In Schedule 18 to the Finance Act 1998 (c. 36) (company tax returns, assessments and related matters), in paragraph 10 (other claims and elections to be included in return), after sub-paragraph (2) insert—

“(2A) A claim to which Part 9B of this Schedule applies (claims for land remediation tax credit and life assurance company tax credit) can only be made by being included in a company tax return (see paragraph 83H).”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4.