

## SCHEDULES

### SCHEDULE 39

#### TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

##### *TCGA 1992*

- 30 In section 253(4A) (claims for relief for loans to traders)—
- (a) in paragraph (a), for “on or before the fifth anniversary of the 31st January next following” substitute “not more than 4 years after the end of”, and
  - (b) in paragraph (b), for “6 years” substitute “4 years”.