



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 9

APPLICATION OF THIS PART TO GROUPS OF COMPANIES

Reallocation of degrouping charge within group and recovery

798 Recovery under section 795: time limit

- (1) A notice under section 795(2) must be served before the end of the period of 3 years beginning with the date on which A's liability to corporation tax for the relevant accounting period is finally determined.
- (2) In subsection (1) "A" and "the relevant accounting period" have the same meaning as in section 795 (see section 795(1) and section 796(1) respectively).
- (3) If the unpaid tax is charged because of a determination under paragraph 36 or 37 of Schedule 18 to FA 1998 (determination where no return delivered or return incomplete), the date mentioned in subsection (1) is the date on which the determination was made.
- (4) If the unpaid tax is charged in a self-assessment, the date mentioned in subsection (1) is the latest of—
 - (a) the last date on which notice of enquiry may be given into the return containing the self-assessment,
 - (b) if notice of enquiry is given, 30 days after the enquiry is completed,
 - (c) if more than one notice of enquiry is given, 30 days after the last notice of completion,

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (d) if after such an enquiry an officer of Revenue and Customs amends the return, 30 days after notice of the amendment is issued, and
 - (e) if an appeal is brought against such an amendment, 30 days after the appeal is finally determined.
- (5) If the unpaid tax is charged in a discovery assessment, the date mentioned in subsection (1) is—
- (a) if there is no appeal against the assessment, the date when the tax becomes due and payable, and
 - (b) if there is such an appeal, the date on which the appeal is finally determined.
- (6) In this section—
- “self-assessment” includes a self-assessment that supersedes a determination as a result of paragraph 40 of Schedule 18 to FA 1998, and
 - “discovery assessment” means an assessment under paragraph 41(1) of that Schedule.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)