

SCHEDULES

[^{F1}SCHEDULE 7A

INTEREST RESTRICTION RETURNS

Textual Amendments

- F1** Sch. 7A inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 2](#) (with [Sch. 5 para. 28](#))

PART 8

COMPANY TAX RETURNS

[^{F2}Other cases where company must amend its return etc]

Textual Amendments

- F2** Sch. 7A para. 70 cross-heading substituted (with effect in accordance with Sch. 8 para. 25 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 8 para. 15\(4\)](#)

70 (1) If—

- (a) a company has delivered a company tax return for an accounting period, but
- (b) as a result of the submission of an interest restriction return, information contained in the company tax return is incorrect (for example, there is a change in the amount of profits on which corporation tax is chargeable),

the company [^{F3}must amend] its company tax return for the accounting period so as to correct the information.

[The amendment must be made before whichever is the later of—

- ^{F4}(1A) (a) the end of the period of 3 months beginning with the day on which the interest restriction return was submitted, or
- (b) the time limit given by paragraph 15(4) of Schedule 18 to FA 1998.]

(2) If—

- (a) a notice of determination under paragraph 56 or 58 is given to a company in relation to an accounting period, and
- (b) the company has already delivered a company tax return for the period,

the company is treated as having amended its company tax return to take account of the determination.]

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Other cases where company must amend its return etc. (See end of Document for details)

Textual Amendments

- F3** Words in Sch. 7A para. 70(1) substituted (with effect in accordance with Sch. 8 para. 25 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 8 para. 15\(2\)](#)
- F4** Sch. 7A para. 70(1A) inserted (with effect in accordance with Sch. 8 para. 25 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 8 para. 15\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Other cases where company must amend its return etc.