

**Changes to legislation:** Finance Act 1998, SCHEDULE 19 is up to date with all changes known to be in force on or before 12 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 19

Section 117(3).

#### COMPANY TAX RETURNS, ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Taxes Management Act 1970 (c.9)*

- 1 The following provisions of the Taxes Management Act 1970 shall cease to have effect—
- section 10 (notice of liability to corporation tax),
  - section 11 (return of profits),
  - section 11AA (return of profits to include self-assessment),
  - section 11AB (power to enquire into return of profits),
  - sections 11AC to 11AE (modifications of sections 11AA and 11AB for certain insurance companies and friendly societies).
- 2 In section 12(2) of the Taxes Management Act 1970 (information about chargeable gains), omit “or section 11”.
- 3 In section 12AA(7) of the Taxes Management Act 1970 (partnership return: information about chargeable gains), after “section 12(2) of this Act” insert “ or paragraph 13 of Schedule 18 to the Finance Act 1998 ”.

<sup>F1</sup>4 .....

#### Textual Amendments

- F1** [Sch. 19 para. 4](#) repealed (11.5.2001 with effect in accordance with s. 88 and [Sch. 29](#) of the amending Act) by 2001 c. 9, ss. 88, 110, [Sch. 33 Pt. 2\(13\)](#) Note

<sup>F2</sup>5 .....

#### Textual Amendments

- F2** [Sch. 19 para. 5](#) repealed (11.5.2001 with effect as mentioned in s. 88 and [Sch. 29](#) of the amending Act) by 2001 c. 9, ss. 88, 110, [Sch. 33 Pt. 2\(13\)](#) Note

- 6 In section 12B(1) of the Taxes Management Act 1970 (records to be kept for purposes of returns), omit “, 11”.
- 7 In section 19A(1) of the Taxes Management Act 1970 (power to call for documents for purposes of certain enquiries), omit “, 11AB(1)”.

<sup>F3</sup>8 .....

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**Textual Amendments**  
**F3** Sch. 19 para. 8 repealed (11.5.2001 with effect in accordance with Sch. 33 Pt. 2(13) of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(13)

9 Sections 28AA and 28AB of the Taxes Management Act 1970 (amendment of return of profits made for wrong period) shall cease to have effect.

<sup>F4</sup>10 .....

**Textual Amendments**  
**F4** Sch. 19 para. 10 repealed (11.5.2001 with effect in accordance with Sch.33 Pt. 2(13) of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(13) Note

11 Sections 28D, 28E and 28F of the Taxes Management Act 1970 (determination of corporation tax in absence of self-assessment) shall cease to have effect.

12 (1) Section 29 of the Taxes Management Act 1970 (assessment where loss of tax discovered) is amended as follows.

(2) In subsection (1) for “profits which ought to have been assessed to tax” substitute “income which ought to have been assessed to income tax, or chargeable gains which ought to have been assessed to capital gains tax, ”.

(3) For “chargeable period”, wherever it occurs, substitute “ year of assessment ”.

(4) In subsections (2), (3), (5)(a), (6)(a) and (7)(a) for “section 8, 8A or 11” substitute “ section 8 or 8A ”.

(5) In subsection (3)(b) omit “in the case of a return under section 8 or 8A,”.

(6) Omit subsection (10).

13 (1) Section 30 of the Taxes Management Act 1970 (recovery of overpayment of tax, etc.) is amended as follows.

(2) In subsection (1) for “tax” in the first place where it occurs substitute “ income tax or capital gains tax ”.

(3) In subsection (2)(a), omit “or 825”.

(4) Omit subsection (2A).

(5) In subsection (3), omit “or corporation tax”.

(6) Omit subsection (3A).

<sup>F5</sup>(7) .....

(8) Omit subsection (4A).

(9) In subsection (5)(a), for “chargeable period” substitute “ year of assessment ”.

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**Textual Amendments**

**F5** Sch. 19 para. 13(7) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\)](#), [Sch. 3](#) (with [Sch. 2](#))

14 (1) Section 30B of the Taxes Management Act 1970 (amendment of partnership statement where loss of tax discovered) is amended as follows.

<sup>F6</sup>(2) . . . . .

(3) In subsection (7)(b) for “section 8, 8A or 11” substitute “ section 8 or 8A ”.

(4) In subsection (9) for the definition of “profits” substitute—

““profits”—

- (a) in relation to income tax, means income,
- (b) in relation to capital gains tax, means chargeable gains, and
- (c) in relation to corporation tax, means profits as computed for the purposes of that tax;”.

**Textual Amendments**

**F6** [Sch. 19 para. 14\(2\)](#) repealed (11.5.2001 with effect in accordance with s. 88 and [Sch. 29](#) of the amending Act) by [2001 c. 9, ss. 88, 110](#), [Sch. 33 Pt. 2](#) (13) Note

15 (1) Section 33 of the Taxes Management Act 1970 (error or mistake) is amended as follows.

(2) For subsection (1) substitute—

“(1) If a person who has paid income tax or capital gains tax under an assessment (whether a self-assessment or otherwise) alleges that the assessment was excessive by reason of some error or mistake in a return, he may by notice in writing at any time not later than five years after the 31st January next following the year of assessment to which the return relates, make a claim to the Board for relief.”.

(3) In subsection (5), after paragraph (a) insert “, and ” and omit paragraph (c).

16 (1) Section 33A of the Taxes Management Act 1970 (error or mistake in partnership statement) is amended as follows.

(2) In subsection (1) omit “under section 9 or 11AA of this Act”.

<sup>F7</sup>(3) . . . . .

**Textual Amendments**

**F7** [Sch. 19 para. 16\(3\)](#) repealed (11.5.2001 with effect in accordance with s. 88 and [Sch. 29](#) of the amending Act) by [2001 c. 9, ss. 88, 110](#), [Sch. 33 Pt. 2\(13\)](#) Note

17 In section 34(1) of the Taxes Management Act 1970 (ordinary time limit for assessment), for the words from “an assessment to tax may be made” to the end substitute “ an assessment to income tax or capital gains tax may be made at any

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time not later than five years after the 31st January next following the year of assessment to which it relates ”.

<sup>F8</sup>18 .....

**Textual Amendments**  
**F8** Sch. 19 para. 18 omitted (1.4.2010) by virtue of Finance Act 2008 (c. 9), s. 118(2), Sch. 39 para. 65(d); S.I. 2009/403, art. 2(2) (with art. 10)

19 Sections 41A, 41B and 41C of the Taxes Management Act 1970 (corporation tax determinations) shall cease to have effect.

20 (1) Section 42 of the Taxes Management Act 1970 (procedure for making claims, etc.) is amended as follows.

(2) In subsections (2), (9) and (11)(a) omit “, 11”.

(3) Omit subsections (4) and (4A), and in subsection (5) the words from “and the reference in subsection (4)” to the end.

(4) In subsection (13), after paragraph (a) insert “, and ” and omit paragraph (c).

21 In section 43 of the Taxes Management Act 1970, for subsection (1) substitute—

“(1) Subject to any provision of the Taxes Acts prescribing a longer or shorter period, no claim for relief in respect of income tax or capital gains tax may be made more than five years after the 31st January next following the year of assessment to which it relates.”.

22 (1) Section 43A of the Taxes Management Act 1970 (further assessments: claims etc.) is amended as follows.

(2) In subsection (1) for paragraph (a) substitute—

“(a) where by virtue of section 29 of this Act an assessment to income tax or capital gains tax is made on any person for a year of assessment, and”.

(3) In subsections (2), (3), (4) and (5) for “chargeable period”, wherever occurring, substitute “ year of assessment ”.

23 In section 46(2) of the Taxes Management Act 1970 (determinations of Commissioner to be final), omit the words “and in particular save as provided by section 29 of this Act”.

<sup>F9</sup>24 .....

**Textual Amendments**  
**F9** Sch. 19 para. 24 repealed (11.5.2001 with effect as mentioned in s. 88 and Sch. 29 of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2 (13) Note

<sup>F10</sup>25 .....

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**Textual Amendments**

**F10** Sch. 19 para. 25 repealed (11.5.2001 with effect in accordance with s. 88 and Sch. 29 of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(13) Note

<sup>F11</sup>26 .....

**Textual Amendments**

**F11** Sch. 19 para. 26 repealed (11.5.2001 with effect as mentioned in s. 88 and Sch. 29 of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(13) Note

27 (1) Section 50 of the Taxes Management Act 1970 (procedure) is amended as follows.

<sup>F12</sup>(2) .....

<sup>F13</sup>(3) .....

(4) For subsection (9) substitute—

“(9) Where any amounts contained in a partnership statement are reduced under subsection (6) above or increased under subsection (7) above, an officer of the Board shall by notice to each of the relevant partners amend—

- (a) the partner’s self-assessment under section 9 of this Act, or
- (b) the partner’s company tax return,

so as to give effect to the reductions or increases of those amounts.”.

**Textual Amendments**

**F12** Sch. 19 para. 27(2) repealed (11.5.2001 with effect as mentioned in s. 88 and Sch. 29 of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(13) Note

**F13** Sch. 19 para. 27(3) repealed (11.5.2001 with effect as mentioned in s. 88 and Sch. 29 of the amending Act) by 2001 c. 9, ss. 88, 110, sch. 33 Pt. 2(13) Note

28 In section 55(1) of the Taxes Management Act 1970 (recovery of tax not postponed), for paragraphs (a) and (b) substitute—

“(a) an amendment of a self-assessment under—

- (i) section 28A(2) or (4) of this Act, or
- (ii) paragraph 30 or 34(2) of Schedule 18 to the Finance Act 1998,

(b) an assessment to tax other than a self-assessment.”.

29 (1) In Part VA of the Taxes Management Act 1970 (payment of tax), before section 59A insert the heading “Income tax and capital gains tax”.

(2) For section 59D of that Act substitute—

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*“ Corporation tax*

**59D General rule as to when corporation tax is due and payable.**

- (1) Corporation tax for an accounting period is due and payable on the day following the expiry of nine months from the end of that period.
- (2) If the tax payable is then exceeded by the total of any relevant amounts previously paid (as stated in the relevant company tax return), the excess shall be repaid.
- (3) The tax payable means the amount computed in accordance with paragraph 8 of Schedule 18 to the Finance Act 1998.
- (4) Relevant amounts previously paid means any of the following, so far as relating to the accounting period in question—
  - (a) any amount of corporation tax paid by the company and not repaid;
  - (b) any corporation tax refund surrendered to the company by another group company;
  - (c) any amount by which the sums available for set off under Step 4 of the calculation in paragraph 8 of Schedule 18 to the Finance Act 1998 (amounts set off against overall tax liability) exceeds the amount against which they may be set off under that provision;
  - (d) any amount treated as corporation tax paid in respect of profits of the company under section 559 of the principal Act (deductions from payments to sub-contractors).
- (5) This section has effect subject to section 59E.

**59DA Claim for repayment in advance of liability being established.**

- (1) This section applies where a company has paid an amount of corporation tax for an accounting period and the circumstances of the company change, so that the company has grounds for believing that the amount paid exceeds its probable tax liability although that liability has not been finally established.
- (2) The company may, by notice given to an officer of the Board, claim repayment of the excess.

No such claim may be made before the date which under section 826 of the principal Act (interest on overpaid tax), subject to regulations under section 826A of that Act, is the material date in relation to that tax.

- (3) The notice must state—
  - (a) the amount which the company considers should be repaid, and
  - (b) its grounds for believing that the amount paid exceeds its probable tax liability.
- (4) If the company has appealed against an amendment of an assessment, or an assessment, relating to the tax liability in question, and the appeal has not been finally determined, it may apply to the Commissioners to whom the appeal stands referred for a determination of the amount which should be repaid to the company pending determination of the liability.

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- (5) Any claim under subsection (2) or application under subsection (4) shall be heard and determined in the same way as an appeal.
  - (6) If the company makes an application under section 55(3) or (4) (application to postpone payment pending determination of appeal), that application may be combined with an application under subsection (4) above.
  - (7) If a company makes a claim or application under this section before it has delivered a company tax return for the period in question, any deductions under section 559 of the principal Act (deductions from payments to certain subcontractors) shall be disregarded in considering whether the amount paid by the company exceeds its probable tax liability.
  - (8) This section has effect subject to section 59E.”
- 30 (1) Section 65 of the Taxes Management Act 1970 (recovery of small amounts of tax by civil proceedings in the magistrates’ court) is amended as follows.
- (2) In subsection (1) for the words from the beginning to “payment or tax” substitute “ Any amount due and payable by way of income tax, capital gains tax or corporation tax which does not exceed £2,000 ”.
  - (3) In subsection (3), omit the words from “for the recovery of” to the end of paragraph (b).
  - (4) In subsection (5) for “sums” substitute “ sum ”.

F1431 .....

**Textual Amendments**

**F14** Sch. 19 para. 31 repealed (11.5.2001 with effect as mentioned in Sch. 33(14) Note 2 of the amending Act) by 2001 c. 9, ss. 88, 110, Sch. 33 Pt. 2(14)

F1532 .....

**Textual Amendments**

**F15** Sch. 19 para. 32 omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), Sch. 44 para. 11(c)

- 33 Section 94 of the Taxes Management Act 1970 (penalty for failure to make return for corporation tax) shall cease to have effect.
- 34 Section 96 of the Taxes Management Act 1970 (incorrect return or accounts for corporation tax) shall cease to have effect.
- 35 In section 97 of the Taxes Management Act 1970 (incorrect return or accounts: supplemental), in subsections (1) and (2) for “sections 95 and 96” substitute “ section 95 ”.

F1636 .....

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### Textual Amendments

**F16** Sch. 19 para. 36 omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(f) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

- 37 In section 97A of the Taxes Management Act 1970 (two or more tax-geared penalties in respect of same tax), omit paragraph (b) and the word “or” preceding it.
- 38 In section 100(6)(a) of the Taxes Management Act 1970 (determination of penalties), for “section 94(6) above” substitute “ paragraph 18(2) of Schedule 18 to the Finance Act 1998 ”.
- 39 For section 101 of the Taxes Management Act 1970 (evidence of profits for purposes of preceding provisions of Part X) substitute—

#### “101 Evidence for purposes of proceedings relating to penalties.

An assessment which can no longer be varied by any Commissioners on appeal or by order of any court is sufficient evidence, for the purposes of—

- (a) the preceding provisions of this Part, and
- (b) the provisions of Schedule 18 to the Finance Act 1998 relating to penalties,

that the amounts in respect of which tax is charged in the assessment arose or were received as stated in the assessment.”.

- 40 In section 103A of the Taxes Management Act 1970 (interest on penalties), after “this Part of this Act” insert “, or Schedule 18 to the Finance Act 1998, ”.
- 41 In section 113(1B) of the Taxes Management Act 1970 (Revenue assessments to tax), after “section 29 of this Act” insert “ or paragraph 41 of Schedule 18 to the Finance Act 1998 ”.
- 42 (1) Schedule 1A to the Taxes Management Act 1970 (claims, etc. not included in returns) is amended as follows.
- (2) In paragraph 1, for the definition of “profits” substitute—
- ““profits”—
- (a) in relation to income tax, means income,
  - (b) in relation to capital gains tax, means chargeable gains, and
  - (c) in relation to corporation tax, means profits as computed for the purposes of that tax;”.
- (3) In paragraph 2(5)(c) after “section 12 of this Act” insert “ or paragraph 13 of Schedule 18 to the Finance Act 1998 ”.
- (4) In paragraph 2A (keeping and preserving of records), in sub-paragraphs (3) and (5) (a) after “12B(4A) of this Act” insert “ or paragraph 22(3) of Schedule 18 to the Finance Act 1998 ”.
- (5) In paragraph 5 (power to enquire into claims), in sub-paragraph (3)(b) for “section 9A(1), 11AB(1) or 12AC(1) of this Act” substitute “ section 9A(1) or 12AC(1) of this Act or paragraph 24 of Schedule 18 to the Finance Act 1998 ”.

<sup>F17</sup>(6) .....



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F18(7) .....

**Textual Amendments**

- F17 Sch. 19 para. 42(6) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(f) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F18 Sch. 19 para. 42(7) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(f) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

- 43 (1) Schedule 3A to the Taxes Management Act 1970 (electronic lodgement of tax returns) is amended as follows.
  - (2) In paragraph 1(4)(a), after “Part II of this Act” insert “ or Schedule 18 to the Finance Act 1998 ”.
  - (3) In paragraph 8(2)(a), after “Part II of this Act” insert “ or Schedule 18 to the Finance Act 1998 ”.

*Income and Corporation Taxes Act 1988 (c.1)*

- 44 (1) Section 246Q of the Taxes Act 1988 (repayment or set-off of ACT in respect of foreign income dividend) is amended as follows.
  - (2) In subsection (6) for the words from the beginning to “section 11 of the Management Act” substitute “ A company tax return made by the company for the relevant period ”.
  - (3) In subsection (7) for “a return under section 11 of the Management Act” substitute “ a company tax return ”.
- 45 (1) Section 246U of the Taxes Act 1988 (repayments treated as repayments of ACT in case of international headquarters company) is amended as follows.
  - (2) In subsection (7), for paragraph (a) substitute—
    - “(a) a company tax return made by the company for the accounting period, or”.
  - (3) In subsection (8) for “a return under section 11 of the Management Act” substitute “ a company tax return ”.

F1946 .....

**Textual Amendments**

- F19 Sch. 19 para. 46 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

F2047 .....

**Textual Amendments**

- F20 Sch. 19 para. 47 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

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48 (1) Section 488 of the Taxes Act 1988 (co-operative housing associations) is amended as follows.

<sup>F21</sup>(2) .....

(3) For subsection (12) substitute—

“(12) A housing association making a claim under this section may be required—

- (a) under paragraph 3 of Schedule 18 to the Finance Act 1998, if the claim is included in a company tax return, and
- (b) under paragraph 2(5) of Schedule 1A to the Taxes Management Act 1970 if it is not so included,

to deliver as part of the return or claim an authority, granted by all members of the association, for any relevant information contained in any return made by a member under the provisions of the Income Tax Acts to be used by an officer of the Board in such manner as he may think fit in connection with any enquiry relating to the association’s claim.”.

**Textual Amendments**  
**F21** Sch. 19 para. 48(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

<sup>F22</sup>49 .....

**Textual Amendments**  
**F22** Sch. 19 para. 49 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

50 (1) Schedule 13A to the Taxes Act 1988 (surrenders of advance corporation tax) is amended as follows.

(2) In paragraph 5(1) for “a return under section 11 of the Management Act” substitute “a company tax return”.

(3) For paragraph 5(2) substitute—

“(2) The provisions of Part VII of Schedule 18 to the Finance Act 1998 (general provisions as to claims and elections) do not apply to the making of claims.”.

(4) In paragraph 14(1) omit the words from “(which correspond” to “Management Act)”.

(5) In paragraph 14(6) for “an amendment of a self-assessment under section 28A(4) of that Act” substitute “an amendment of a company tax return under paragraph 34(2) of Schedule 18 to the Finance Act 1998”.

(6) In paragraph 14(8) omit the words from “against an amendment” to the end.

<sup>F23</sup>51 .....

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### Textual Amendments

**F23** [Sch. 19 para. 51](#) repealed (11.5.2001 with effect in accordance with [Sch. 33 Pt. 2\(12\)](#) of the amending Act) by 2001 c. 9, s. 110, [Sch. 33 Pt. 2\(12\)](#) Note

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**Changes and effects yet to be applied to :**

- Sch. 19 para. 43 repealed by [1999 c. 16 s. 139](#)[Sch. 20 Pt. 7](#) Notes 1 2

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

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

- Sch. 18 Pt. 9C repealed by [2009 c. 4 Sch. 1 para. 454\(1\)](#)[Sch. 3 Pt. 1](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))
- Sch. 18 Pt. 9C title substituted by [2006 c. 25 Sch. 3 para. 9](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))