

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. 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](#)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1A

#### CLAIMS ETC. NOT INCLUDED IN RETURNS

##### Textual Amendments

- F1** Sch. 1A inserted (with effect in accordance with s. 199(2)(3) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 19 para. 35](#); [S.I. 1998/3173](#), art. 2

##### Modifications etc. (not altering text)

- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), s. 749A(4)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 4](#))
- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 24 para. 9(7)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 20\(9\)](#))
- C1** Sch. 1A excluded by Income and Corporation Taxes Act 1988 (c. 1), Sch. 26 para. 3(6A)(b) (as inserted (with effect in accordance with Sch. 17 para. 37 to the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 17 para. 35\(7\)](#))
- C1** Sch. 1A applied (with effect in accordance with s. 117(4)(5) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 18 paras. 58\(3\), 59\(1\)](#) (with [Sch. 18 paras. 59\(2\), 60](#)); [S.I. 1998/3173](#), [art. 2](#)
- C1** Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [201\(5\)\(a\)](#) (with [Sch. 3](#))
- C1** Sch. 1A excluded (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), s. [227\(5\)\(a\)](#) (with [Sch. 3](#))
- C1** Sch. 1A applied (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [ss. 458\(6\), 1184\(1\)](#) (with [Sch. 2](#))
- C1** Sch. 1A excluded (with effect in accordance with Sch. 7 para. 8 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 7 para. 8\(5\)](#)
- C1** Sch. 1A excluded by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. [371UB\(5\)\(b\)](#) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 1](#))
- C1** Sch. 1A applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, [3](#)
- C1** Sch. 1A applied (with modifications) (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), s. [210\(6\)\(a\)\(b\)\(c\)](#)
- C1** Sch. 1A applied by [Corporation Tax Act 2010 \(c. 4\)](#), s. [464B\(6\)](#) (as inserted (20.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 30 para. 5\(1\)\(2\)](#))
- C1** Sch. 1A applied (with modifications) (temp. until 30.4.2024) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 25\(5\)](#) (with [Sch. 10 para. 43](#) (as amended by [S.I. 2022/1321](#), regs. 1, [2\(2\)](#)))

##### *Amendments of claims*

- 3 (1) Subject to sub-paragraph (2) below—
- (a) at any time before the end of the period of nine months beginning with the day on which a claim is made, an officer of the Board may by notice to the claimant so amend the claim as to correct any obvious errors or

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- mistakes in the [<sup>F2</sup>claim] (whether errors of principle, arithmetical mistakes or otherwise); and
- (b) at any time before the end of the period of twelve months beginning with the day on which the claim is made, the claimant may amend his claim by notice to an officer of the Board.
- (2) No amendment of a claim may be made under sub-paragraph (1) above at any time during the period—
- (a) beginning with the day on which an officer of the Board gives notice of his intention to enquire into the claim, and
- (b) ending with the day on which the officer's enquiries into the claim are completed.]

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**Textual Amendments**

**F2** Word in Sch. 1A para. 3(1)(a) substituted (with effect in accordance with s. 103(7) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 20 para. 3](#)

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**Modifications etc. (not altering text)**

- C1** Sch. 1A para. 3(1)(b) excluded (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 10 para. 9\(8\)](#)
- C2** Sch. 1A para. 3(1)(b) excluded (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 24 para. 6\(6\)](#)
- C3** Sch. 1A para. 3(1)(b) excluded by [Income Tax Act 2007 \(c. 3\)](#), [s. 55D\(11\)](#) (as inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 11\(2\)](#))

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

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

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

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)