

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Time limit for claims. (See end of Document for details)

## SCHEDULES

### SCHEDULE 18

#### COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

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

- C1** Sch. 18 restricted (31.7.1998) by 1988 c. 1, s. 754B(10) (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of 1998 c. 36) by 1998 c. 36, s. 113, **Sch. 17 para. 11**)
- C1** Sch. 18 modified (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(c)**; S.I. 2005/1126, art. 2(2)(h)
- C1** Sch. 18 applied (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 61
- C1** Sch. 18 applied (with modifications) (6.4.2006) by The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, **13**
- C1** Sch. 18 excluded (17.7.2013) by Finance Act 2013 (c. 29), s. 210(6)(b)
- C1** Sch. 18: power to amend conferred (12.2.2019) by Finance Act 2019 (c. 1), s. 87(5)(a)(6)
- C1** Sch. 18 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), **Sch. 16 para. 11(4)** (with **Sch. 16 para. 11(5)**)
- C1** **Sch. 18** applied (with modifications) (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), s. 303(7)(8) (with s. 303(6))

### [<sup>F1</sup>PART 9B

#### CLAIMS RELATING TO REMEDIATION OF CONTAMINATED [<sup>F1</sup>OR DERELICT] LAND

##### Textual Amendments

- F1** Sch. 18 Pt. 9B inserted (11.5.2001 with effect as mentioned in s. 70 of the amending Act) by virtue of 2001 c. 9, s.70, **Sch. 23 para. 6**
- F1** Words in Sch. 18 Pt. 9B heading inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 7 para. 25**

#### *Time limit for claims*

- <sup>F2</sup>83K (1) A claim for a land remediation tax credit or a life assurance company tax credit may be made, amended or withdrawn at any time up to the first anniversary of the filing date for the company tax return of the claimant company for the accounting period for which the claim is made.
- (2) The claim may be made, amended or withdrawn at a later date if [<sup>F3</sup>an officer of Revenue and Customs][<sup>F4</sup>allows] it.]

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#### **Textual Amendments**

- F2** Sch. 18 Pt. 9B para. 83K inserted (11.5.2001 with effect as mentioned in [s. 70](#) of the amending Act) by [2001 c. 9, s. 70](#), **Sch. 23 para. 6**
- F3** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\)](#), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F4** Words in Sch. 18 substituted (18.4.2005) by virtue of [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\)](#), **Sch. 4 para. 68(c)**; S.I. 2005/1126, art. 2(2)(h)

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