

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Content of claim. (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 9D

[<sup>F1</sup>CLAIMS FOR TAX RELIEF UNDER PART 15, 15A, 15B]<sup>F1</sup>,  
15C]<sup>F1</sup>, 15D OR 15E]] OF THE CORPORATION TAX ACT 2009]

##### Textual Amendments

- F1** Sch. 18 Pt. 9D inserted (1.1.2007) by Finance Act 2006 (c. 25), s. 53(1), **Sch. 5 para. 29**; S.I. 2006/3399, art. 2
- F1** Sch. 18 Pt. 9D heading substituted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 4 paras. 6(3)**, 16; S.I. 2014/2228, art. 2
- F1** Words in Sch. 18 Pt. 9D heading substituted (with effect in accordance with Sch. 8 para. 17(1)(a) of the amending Act) by Finance Act 2016 (c. 24), **Sch. 8 para. 6(a)**
- F1** Words in Sch. 18 Pt. 9D heading substituted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(b) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 6 para. 6(a)**

#### *Content of claim*

- 83U A claim to which this Part of this Schedule applies must specify the amount of the relief claimed, which must be an amount quantified at the time the claim is made.]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Content of claim.