

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, PART 9D. (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))

[^{F1}PART 9D

[^{F2}CLAIMS FOR TAX RELIEF UNDER PART 15, 15A, 15B]^{F3},
15C]^{F4}, 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
- F2** 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
- F3** 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)**
- F4** 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)**

Introduction

- 83S This Part of this Schedule applies to claims for [^{F5}the following reliefs—
- (a) film tax relief,
 - (b) television tax relief,
 - (c) video games tax relief],

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- [an additional deduction under Part 15C of CTA 2009,
^{F6}(d) (e) a theatre tax credit under that Part of that Act],
 [orchestra tax relief]
^{F7}(f) [museums and galleries exhibition tax relief].
^{F8}(g)

Textual Amendments

- F5** Words in Sch. 18 para. 83S substituted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 5\(2\), 22](#); [S.I. 2013/1817, art. 2\(2\)](#); [S.I. 2014/1962, art. 2\(3\)](#)
- F6** Sch. 18 para. 83S(d)(e) inserted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 4 paras. 6\(2\), 16](#); [S.I. 2014/2228, art. 2](#)
- F7** Sch. 18 para. 83S(f) inserted (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\(b\)](#)
- F8** Sch. 18 para. 83S(g) inserted (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\(b\)](#)

Claim to be included in company tax return

- 83T (1) A claim to which this Part of this Schedule applies must be made by being included in the claimant company's tax return for the accounting period for which the claim is made.
- (2) It may be included in the return originally made or by amendment.

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.

Amendment or withdrawal of claim

- 83V A claim to which this Part of this Schedule applies may be amended or withdrawn by the claimant company only by amending its company tax return.

Time limits for claim

- 83W (1) A claim to which this part of this Schedule applies 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 an officer of Revenue and Customs allows it.

Penalty

- ^{F9}83X]

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Textual Amendments

- F9** Sch. 18 para. 83X omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(f\)](#); [S.I. 2009/571](#), art. 2

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