

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998.  
Cross Heading: Other claims and elections to be included in return. (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))

PART II

COMPANY TAX RETURN

*Other claims and elections to be included in return*

- 10 (1) In Part VII of this Schedule (general provisions as to claims and elections) paragraphs 57 to 59 contain provisions as to the circumstances in which a claim or election may or must be made, or is to be treated as having been made, in a company tax return.
- [<sup>F1</sup>(2) A claim to which Part VIII, IX or IXA of this Schedule applies (claims for group relief, capital allowances[<sup>F2</sup>, first-year tax credits][<sup>F3</sup>, R&D expenditure credits] or [<sup>F4</sup>R&D tax relief]) can only be made by being included in a company tax return (see paragraphs 67, 79[<sup>F5</sup>, 83ZA] and 83B).]
- [<sup>F6</sup>(2A) A claim to which Part 9B of this Schedule applies (claims for land remediation tax credit and life assurance company tax credit) can only be made by being included in a company tax return (see paragraph 83H).]
- <sup>F7</sup>(2B) .....
- <sup>F8</sup>(3) .....
- [<sup>F9</sup>(4) A claim to which Part 9D of this Schedule applies ([<sup>F10</sup>certain] claims for [<sup>F11</sup>tax relief under Part 15, 15A[<sup>F12</sup>, 15B[<sup>F13</sup>, 15C[<sup>F14</sup>, 15D or 15E]]]) of the Corporation Tax Act

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2009)] can only be made by being included in a company tax return (see paragraph 83T).]

[<sup>F15</sup>(5) An election under [<sup>F16</sup>section 1182(7) of the Corporation Tax Act 2009] (election not to be a film production company) can only be made by being included in a company tax return (see [<sup>F17</sup>section 1182(8)(a)] of that Act).]

[<sup>F18</sup>(6) An election under section 1216AE(7) of the Corporation Tax Act 2009 (election not to be a television production company) can only be made by being included in a company tax return (see section 1216AE(8)(a) of that Act).

(7) An election under section 1217AB(6) of the Corporation Tax Act 2009 (election not to be a video games development company) can only be made by being included in a company tax return (see section 1217AB(7)(a) of that Act).]

#### Textual Amendments

- F1** Sch. 18 para. 10(2) substituted (28.7.2000 with effect as mentioned in s. 69(1) of the amending Act) by 2000 c. 17, s. 69(2), **Sch. 21 para. 2**
- F2** Words in Sch. 18 para. 10(2) inserted (with effect in accordance with Sch. 25 para. 9 of the amending Act) by **Finance Act 2008 (c. 9), Sch. 25 para. 8(2)(a)**
- F3** Words in Sch. 18 para. 10(2) inserted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by **Finance Act 2013 (c. 29), Sch. 15 para. 5**
- F4** Words in Sch. 18 para. 10(2) substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by **Finance Act 2006 (c. 25), Sch. 3 para. 2(2)**
- F5** Word in Sch. 18 para. 10(2) inserted (with effect in accordance with Sch. 25 para. 9 of the amending Act) by **Finance Act 2008 (c. 9), Sch. 25 para. 8(2)(b)**
- F6** Sch. 18 para. 10(2A) inserted (11.5.2001 with effect as mentioned in s. 70 of the amending Act) by **2001 c. 9, s.70, Sch. 23 para. 4**
- F7** Sch. 18 para. 10(2B) 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(3)(a), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)**
- F8** Sch. 18 para. 10(3) 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(3)(a), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)**
- F9** Sch. 18 para. 10(4) inserted (1.1.2007) by **Finance Act 2006 (c. 25), s. 53(1), Sch. 5 para. 27; S.I. 2006/3399, art. 2**
- F10** Word in Sch. 18 para. 10(4) inserted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by **Finance Act 2014 (c. 26), Sch. 4 paras. 4(a), 16; S.I. 2014/2228, art. 2**
- F11** Words in Sch. 18 para. 10(4) substituted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by **Finance Act 2013 (c. 29), Sch. 18 paras. 3(2), 22; S.I. 2013/1817, art. 2(2); S.I. 2014/1962, art. 2(3)**
- F12** Words in Sch. 18 para. 10(4) substituted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by **Finance Act 2014 (c. 26), Sch. 4 paras. 4(b), 16; S.I. 2014/2228, art. 2**
- F13** Words in Sch. 18 para. 10(4) 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. 4**
- F14** Words in Sch. 18 para. 10(4) 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. 4**
- F15** Sch. 18 para. 10(5) inserted (19.7.2007) by **Finance Act 2007 (c. 11), s. 58(2)**
- F16** Words in Sch. 18 para. 10(5) substituted (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(3)(b)(i) (with Sch. 2 Pts. 1, 2)**
- F17** Words in Sch. 18 para. 10(5) substituted (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(3)(b)(ii) (with Sch. 2 Pts. 1, 2)**
- F18** Sch. 18 para. 10(6)(7) inserted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by **Finance Act 2013 (c. 29), Sch. 18 paras. 3(3), 22; S.I. 2013/1817, art. 2(2); S.I. 2014/1962, art. 2(3)**

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

- C1** Sch. 18 para. 10 excluded by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **s. 371UB(5)(a)** (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 20 para. 1**)

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