

# SCHEDULES

## SCHEDULE 18

### COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

#### 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.
- (2) A claim to which Part VIII or IX of this Schedule applies (claims for group relief or capital allowances) can only be made by being included in a company tax return (see paragraphs 67 and 79).