

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Amendment of return after enquiry. (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 IV

ENQUIRY INTO COMPANY TAX RETURN

Amendment of return after enquiry

- 34 [F¹(1) This paragraph applies where a [F²partial or final closure notice] is given to a company by an officer.
- (2) The [F³partial or final closure notice] must [F⁴state the officer's conclusions and]—
- (a) state that, in the officer's opinion, no amendment is required of the return that was the subject of the enquiry, or
 - (b) make the amendments of that return that are required—
 - (i) to give effect to the conclusions stated in the notice, and
 - (ii) in the case of a return for the wrong period, to make it a return appropriate to the designated period.
- (2A) The officer may by further notice to the company make any amendments of other company tax returns delivered by the company that are required to give effect to the conclusions stated in the [F⁵partial or final closure notice].
- (3) An appeal may be brought against [F⁶an amendment of a company's return under sub-paragraph (2) or (2A)].

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- (4) Notice of appeal must be given—
- (a) in writing,
 - (b) within 30 days after the amendment was notified to the company,
 - (c) to the officer of the Board by whom the [^{F7}partial or final closure notice] was given.
- (5) In this paragraph “the designated period” means the period designated in the [^{F8}partial or final closure notice].

Textual Amendments

- F1** Sch. 18 para. 34(1)-(2A) substituted for Sch. 18 para. 34(1)(2) (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(6\)\(13\)](#); [S.I. 2009/405](#), [art. 2](#)
- F2** Words in Sch. 18 para. 34(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(2\)](#)
- F3** Words in Sch. 18 para. 34(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(3\)\(a\)](#)
- F4** Words in Sch. 18 para. 34(2) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(3\)\(b\)](#)
- F5** Words in Sch. 18 para. 34(2A) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(4\)](#)
- F6** Words in Sch. 18 para. 34(3) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), [s. 119\(7\)\(13\)](#); [S.I. 2009/405](#), [art. 2](#)
- F7** Words in Sch. 18 para. 34(4)(c) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(4\)](#)
- F8** Words in Sch. 18 para. 34(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 30\(4\)](#)

Modifications etc. (not altering text)

- C1** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), [regs. 1\(1\)](#), [5](#)
- C2** Sch. 18 para. 34 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 23\(5\)\(g\)](#)
- C3** Sch. 18 para. 34(3) excluded (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 208\(10\)\(11\)\(c\)](#)

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