

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998.
Cross Heading: Referral of questions to the tribunal during 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

[^{F1}Referral of questions to ^{F2}the tribunal] during enquiry

Textual Amendments

- F1 Sch. 18 Pt. IV para. 31A-31D inserted (11.5.2001 with application as mentioned in Sch. 29 para. 7(2) of the amending Act) by 2001 c. 9, s. 88, Sch. 29 para. 7
- F2 Words in Sch. 18 para. 31A cross-heading substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 258(2)

- 31A (1) At any time when an enquiry is in progress [^{F3}in relation to any matter relating to] a company's tax return any question arising in connection with the subject-matter of the enquiry may be referred to the [^{F4}tribunal] for ^{F5}... determination.
- (2) Notice of referral must be given—
- (a) jointly by the company and [^{F6}an officer of Revenue and Customs],
 - ^{F7}(b)
 - (c) to the [^{F8}tribunal].

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- ^{F9}(3)
- (4) More than one notice of referral may be given under this paragraph in relation to an enquiry.
- (5) For the purposes of this paragraph the period during which an enquiry is in progress [^{F10}in relation to any matter] is the whole of the period—
- (a) beginning with the day on which [^{F6}an officer of Revenue and Customs][^{F11}gives] notice of enquiry into the return, and
 - (b) ending with the day on which [^{F12}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].]

Textual Amendments

- F3** Words in Sch. 18 para. 31A(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. 26(2)**
- F4** Word in Sch. 18 para. 31A(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(3)**
- F5** Word in Sch. 18 para. 31A(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(3)**
- F6** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F7** Sch. 18 para. 31A(2)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(4)(a)**
- F8** Word in Sch. 18 para. 31A(2)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(4)(b)**
- F9** Sch. 18 para. 31A(3) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(5)**
- F10** Words in Sch. 18 para. 31A(5) 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. 26(3)(a)**
- F11** Words in Sch. 18 substituted (18.4.2005) by virtue of [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)
- F12** Words in Sch. 18 para. 31A(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. 26(3)(b)**

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 paras. 31A-31D applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 23(5)(d)**

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