

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Index of defined expressions. (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 XI

SUPPLEMENTARY PROVISIONS

Index of defined expressions

98 In this Schedule the expressions listed below are defined or otherwise explained by the provisions indicated—

the Board	paragraph 95(6)
closure notice	paragraph 32(1)
company tax return	paragraph 3(1)
delivery (in relation to company tax return)	paragraph 4
discovery assessment	paragraph 41(1)
discovery determination	paragraph 41(2)
filing date	paragraph 14
Inland Revenue	paragraph 95
notice of enquiry	paragraph 24(1)

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notice requiring company tax return	paragraph 3(1)
[^{F1} SE (in Part 10A)	paragraph 87C]
self-assessment	paragraph 7
self-assessment appointed day	paragraph 96
tax	paragraph 1 (and see paragraphs 63(3) and 64(5))
tax payable	paragraph 8
[^{F2} TIOPA 2010	paragraph 97A]
wrong period (return for)	paragraph 26(2) to (4)

Textual Amendments

- F1** Words in Sch. 18 para. 98 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 108\(3\)](#) (with Sch. 9 paras. 1-9, 22)
- F2** Words in Sch. 18 para. 98 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 321\(7\)](#) (with Sch. 9 paras. 1-9, 22)

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