

Status: Point in time view as at 21/07/2008.

Changes to legislation: Finance Act 2008, Paragraph 5 is up to date with all changes known to be in force on or before 27 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 39

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

TMA 1970

- 5 In section 33(1) (claim for error or mistake), for “not later than five years after the 31st January next following” substitute “ not more than 4 years after the end of”.

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