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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: FA 1998. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

#### PART 2

#### MISCELLANEOUS AMENDMENTS

#### *FA 1998*

40 In Schedule 18 to FA 1998 (company tax returns, assessments etc), in paragraph 40, after sub-paragraph (4) insert—

“(5) Where—

- (a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement of deduction from accounts) for the recovery of an amount (“the original amount”) of any tax charged by a determination under paragraph 36 or 37, and
- (b) before that action is concluded, the determination is superseded by a self-assessment,

that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not been paid and does not exceed the original amount.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: FA 1998.