

SCHEDULES

SCHEDULE 6

DIVERTED PROFITS TAX

Extension of period for issuing a preliminary notice

- 9 (1) Section 93 (preliminary notice) is amended as follows.
- (2) In subsection (5) (period for issuing a notice) for the words from “, a preliminary notice” to the end substitute “—
- (a) a preliminary notice may not be issued in respect of an accounting period on the basis that section 80 or 81 applies more than six months after the last day on which an amendment of the company tax return for the accounting period could be made, and
 - (b) a preliminary notice may not be issued in respect of an accounting period on the basis that section 86 applies more than 24 months after the end of that accounting period.”
- (3) After subsection (5) insert—
- “(5A) For the purposes of subsection (5)(a) no account is to be taken of any exception to paragraph 15(4) of Schedule 18 to FA 1998 (period for amending a company tax return).”
- (4) The amendments made by this paragraph do not have effect in relation to a preliminary notice if the period during which it may be issued (but for the amendments) expires before this Act is passed.