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*Status: Point in time view as at 21/07/2009.*

**Changes to legislation:** Finance Act 2009, Cross Heading: Transitional provision is up to date with all changes known to be in force on or before 28 June 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)

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## SCHEDULES

### SCHEDULE 52

#### RECOVERY OF OVERPAID TAX ETC

##### PART 1

#### INCOME TAX AND CAPITAL GAINS TAX

##### *Transitional provision*

- 10 (1) In relation to a relevant claim, paragraph 3(1) of Schedule 1AB to TMA 1970 (inserted by this Part of this Schedule) has effect as if for “more than 4 years after” there were substituted “ more than 5 years after the 31st January next following ”.
- (2) “Relevant claim” means a claim within paragraph 3(2)(a) of Schedule 1AB to TMA 1970 that—
- (a) is made before 1 April 2012 by a person other than a company, and
  - (b) satisfies sub-paragraph (3).
- (3) A claim satisfies this sub-paragraph if notice requiring the return (or, if more than one, the first return) mentioned in paragraph 3(2)(a) of Schedule 1AB to TMA 1970 was not given within one year of the end of the tax year to which the return relates.

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