

## SCHEDULES

### SCHEDULE 20

#### CLAIMS ETC. NOT INCLUDED IN RETURNS

##### *Power to enquire into claims*

5 In paragraph 5 of that Schedule (power to enquire into claims), for sub-paragraphs (2) and (3) there shall be substituted the following sub-paragraphs—

“(2) The period referred to in sub-paragraph (1) above is whichever of the following ends the latest, namely—

- (a) the period ending with the quarter day next following the first anniversary of the day on which the claim or amendment was made;
- (b) where the claim or amendment relates to a year of assessment, the period ending with the first anniversary of the 31st January next following that year; and
- (c) where the claim or amendment relates to a period other than a year of assessment, the period ending with the first anniversary of the end of that period;

and the quarter days for the purposes of this sub-paragraph are 31st January, 30th April, 31st July and 31st October.

- (3) A claim or amendment which has been enquired into under sub-paragraph (1) above shall not be the subject of—
- (a) a further notice under that sub-paragraph; or
  - (b) if it is subsequently included in a return, a notice under section 9A(1), 11AB(1) or 12AC(1) of this Act.”