

SCHEDULES

SCHEDULE 19

SELF-ASSESSMENT: CLAIMS AND ENQUIRIES

Matters subject to enquiry

- 2 In each of sections 9A(1), 11AB(1), 12AC(1), 19A(1), 28A(1) and 28B(1) (matters subject to enquiry), after paragraph (b) there shall be inserted “or
- (c) any claim or election included in the return (by amendment or otherwise)”.