

SCHEDULES

SCHEDULE 21

SELF-ASSESSMENT: TIME LIMITS

The Taxes Act 1988

- 18 In section 641(4) of the Taxes Act 1988 (election to be made not later than three months after the end of the year of assessment in which contributions are actually paid) for “not later than three months after the end of” there shall be substituted “on or before the 31st January next following”.