

Status: Point in time view as at 10/06/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Filing date. (See end of Document for details)

SCHEDULES

SCHEDULE 18

COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

Modifications etc. (not altering text)

- C1** Sch. 18 restricted (31.7.1998) by **1988 c. 1, s. 754B(10)** (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of **1998 c. 36**) by **1998 c. 36, s. 113, Sch. 17 para. 11**)
- C1** Sch. 18 modified (18.4.2005) by **Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 68(c)**; **S.I. 2005/1126, art. 2(2)(h)**
- C1** Sch. 18 applied (20.7.2005) by **Finance (No. 2) Act 2005 (c. 22), s. 61**
- C1** Sch. 18 applied (with modifications) (6.4.2006) by **The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, 13**
- C1** Sch. 18 excluded (17.7.2013) by **Finance Act 2013 (c. 29), s. 210(6)(b)**
- C1** Sch. 18: power to amend conferred (12.2.2019) by **Finance Act 2019 (c. 1), s. 87(5)(a)(6)**
- C1** Sch. 18 applied (with modifications) (22.7.2020) by **Finance Act 2020 (c. 14), Sch. 16 para. 11(4)** (with **Sch. 16 para. 11(5)**)

PART II

COMPANY TAX RETURN

Filing date

- 14 (1) The filing date for a company tax return is the last day of whichever of the following periods is the last to end—
- (a) twelve months from the end of the period for which the return is made;
 - (b) if the company's relevant period of account is not longer than 18 months, twelve months from the end of that period;
 - (c) if the company's relevant period of account is longer than 18 months, 30 months from the beginning of that period;
 - (d) three months from the date on which the notice requiring the return was served.
- (2) In sub-paragraph (1) “relevant period of account” means, in relation to a return for an accounting period, the period of account of the company in which the last day of that accounting period falls.

F1
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Textual Amendments

- F1** Words in Sch. 18 Pt. II para. 14(2) repealed (24.7.2002) by **2002 c. 23, s. 141, Sch. 40 Pt. 3(16)**

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