

Changes to legislation: Finance Act 1998, Part IV is up to date with all changes known to be in force on or before 06 July 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) View outstanding changes

SCHEDULES

SCHEDULE 18 **U.K.**

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))
- C1 Sch. 18 applied (with modifications) (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), s. 303(7)(8) (with s. 303(6))

PART IV **U.K.**

ENQUIRY INTO COMPANY TAX RETURN

Notice of enquiry

- 24 (1) [^{F1}An officer of Revenue and Customs] may enquire into a company tax return if [^{F2}he gives] notice to the company of [^{F2}his] intention to do so (“notice of enquiry”) within the time allowed.
- (2) If the return was delivered on or before the filing date, notice of enquiry may be given at any time up to twelve months [^{F3}from the day on which the return was delivered (subject to sub-paragraph (6)).]
- (3) If the return was delivered after the filing date, notice of enquiry may be given at any time up to and including the 31st January, 30th April, 31st July or 31st October next following the first anniversary of the day on which the return was delivered.
- (4) If the company amends its return, notice of enquiry may be given at any time up to and including the 31st January, 30th April, 31st July or 31st October next following the first anniversary of the day on which the amendment was made.
- (5) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) by the company of its return.

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[^{F4}(6) In the case of a company which is a member of a group other than a small group, the 12-month period in sub-paragraph (2) shall start not from the day on which the return was delivered but from the filing date.]

[^{F5}(7) In sub-paragraph (6) “group” and “small group” have the same meaning as in sections 474(1) and 383 of the Companies Act 2006.]

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of 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)
- F3** Words in Sch. 18 para. 24(2) substituted (19.7.2007) by Finance Act 2007 (c. 11), s. 96(3) (with s. 96(6))
- F4** Sch. 18 para. 24(6)(7) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 96(4) (with s. 96(6))
- F5** Sch. 18 para. 24(7) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments) (Taxes and National Insurance) Order 2008 (S.I. 2008/954), arts. 1(1), **25(4)** (with art. 4)

Modifications etc. (not altering text)

- C1** Sch. 18 para. 24 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by The Lloyds Underwriters (Tax) Regulations 2005 (S.I. 2005/3338), regs. 1(1), **5**
- C2** Sch. 18 para. 24(4)-(5) applied (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 23(5)(a)**

Scope of enquiry

25 (1) An enquiry into a company tax return extends to anything contained in the return, or required to be contained in the return, including—

- (a) any claim or election included in the return,
- (b) any amount that affects or may affect—
 - (i) the tax payable by that company for another accounting period, or
 - (ii) the tax liability of another company for any accounting period,

[^{F6}and also extends to consideration of whether to give the company [^{F7}a notice within sub-paragraph (3)]. But this is subject to the following limitation.]

(2) If the notice of enquiry is given—

- (a) as a result of an amendment by the company of its return, and
- (b) at a time when it is no longer possible to give notice of enquiry under paragraph 24(2) or (3),

the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.

[^{F8}(3) A notice is within this sub-paragraph if it is—

- (a) a notice under section 184G or 184H of the Taxation of Chargeable Gains Act 1992 (avoidance involving capital losses),
- (b) a notice under section 81(2) of TIOPA 2010 (schemes and arrangements designed to increase relief), [^{F9}or]
- (c) a transfer pricing notice under section 168(1) of TIOPA 2010 (provision not at arm's length: medium-sized enterprise), ^{F10}...

^{F10}(d)]

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Textual Amendments

- F6** Words in Sch. 18 para. 25(1) substituted (with effect in accordance with s. 37 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 5 para. 10**
- F7** Words in Sch. 18 para. 25(1) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 321(2)** (with [Sch. 9 paras. 1-9, 22](#))
- F8** Sch. 18 para. 25(3) inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 321(3)** (with [Sch. 9 paras. 1-9, 22](#))
- F9** Word in Sch. 18 para. 25(3)(b) inserted (with effect in accordance with Sch. 10 para. 22(a) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 10 para. 3(a)**
- F10** Sch. 18 para. 25(3)(d) and preceding word omitted (with effect in accordance with Sch. 10 para. 22(a) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 10 para. 3(b)**

Modifications etc. (not altering text)

- C3** Sch. 18 para. 25 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), 5
- C4** Sch. 18 para. 25(2) applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 23(5)(b)**

Enquiry into return for wrong period

- 26 (1) In the case of a company tax return which it appears to ^[F1]an officer of Revenue and Customs] —
- (a) is or may be a return for the wrong period, or
 - (b) has become a return for the wrong period as a result of a direction under ^[F11]section 11(3) of the Corporation Tax Act 2009 (power of officer of Revenue and Customs] to direct which accounting date to be used where company carries on several trades),
- the power to enquire into the return includes power to enquire into the period for which the return ought to have been made.
- (2) A return is a “return for the wrong period” in the following cases.
 - (3) The first case is where the return is made for a period which is treated in the return as an accounting period, but which is not an accounting period of the company.
 - (4) The second case is where the return is made on the basis that there is no accounting period ending in or at the end of the specified period, but there is such an accounting period.
 - (5) In relation to a return for the wrong period the references to the filing date in paragraph 24(2) and (3) (period within which notice of enquiry may be given) are to the date that would be the filing date if the period for which the return was made were a period of the kind it is treated as in the return.
 - (6) In this paragraph “the specified period” means the period specified in the notice requiring a company tax return.

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Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 68\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F11** Words in Sch. 18 para. 26(1)(b) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 454\(5\)](#) (with Sch. 2 Pts. 1, 2)

Notice to produce documents, etc. for purposes of enquiry

F12²⁷

Textual Amendments

- F12** Sch. 18 para. 27 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 88](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with arts. 7, 8)

Appeal against notice to produce documents, etc

F13²⁸

Textual Amendments

- F13** Sch. 18 para. 28 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 88](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with arts. 7, 8)

Penalty for failure to produce documents, etc

F14²⁹

Textual Amendments

- F14** Sch. 18 para. 29 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 88](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2 (with arts. 7, 8)

Amendment of self-assessment during enquiry to prevent loss of tax

- 30 (1) If after notice of enquiry has been given and ^{F15}while the enquiry is in progress in relation to a matter] ^{F1}an officer of Revenue and Customs] ^{F2}forms] the opinion—
- (a) that the amount stated in the company’s self-assessment as the amount of tax payable is insufficient, and
- (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,
- ^{F2}he] may by notice to the company amend its self-assessment to make good the deficiency ^{F16}so far as it relates to the matter].
- (2) In the case of an enquiry which under paragraph 25(2) is limited to matters arising from an amendment of the return, sub-paragraph (1) above only applies so far as the deficiency is attributable to the amendment.

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- (3) An appeal may be brought against an amendment of a company's self-assessment by [^{F1}an officer of Revenue and Customs] under this paragraph.
- (4) Notice of appeal must be given—
- (a) in writing,
 - (b) within 30 days after the amendment was notified to the company,
 - (c) to the officer of the Board by whom the notice of amendment was given.
- [^{F17}(5) None of the steps mentioned in section 49A(2)(a) to (c) of the Taxes Management Act 1970 may be taken in relation to the appeal before the completion of the enquiry.]
- [^{F18}(6) For the purposes of this paragraph, the period during which an enquiry is in progress in relation to any matter is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued.]

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 68\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [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)
- F15** Words in Sch. 18 para. 30(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 24\(2\)\(a\)](#)
- F16** Words in Sch. 18 para. 30(1) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 24\(2\)\(b\)](#)
- F17** Sch. 18 para. 30(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 257](#)
- F18** Sch. 18 para. 30(6) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 24\(3\)](#)

Amendment of return by company during enquiry

- 31 (1) This paragraph applies if a company amends its company tax return at a time when an enquiry [^{F19}into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) So far as the amendment affects—
- (a) the amount stated in the company's self-assessment as the amount of tax payable, or
 - (b) any amount that affects or may affect—
 - (i) the tax payable by the company for another accounting period, or
 - (ii) the tax liability of another company for any accounting period,
- it does not take effect [^{F20}while the enquiry is in progress in relation to any matter to which the amendment relates or which is affected by the amendment].

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This does not affect any claim by the company under section 59DA of the ^{M1}Taxes Management Act 1970 (claim for repayment in advance of liability being established).

- (4) An amendment whose effect is deferred under sub-paragraph (3) takes effect as follows—
- (a) if the conclusions in [^{F21}a partial or final closure notice] state either—
- (i) that the amendment was not taken into account in the enquiry, or
- (ii) that no amendment of the return is required arising from the enquiry, the amendment takes effect [^{F22}when a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued];
- [^{F23}(b) in any other case, the amendment takes effect as part of the amendments made by the closure notice.]
- (5) For the purposes of this paragraph the period during which an enquiry is in progress [^{F24}in relation to any matter] is the whole of the period—
- (a) beginning with the day on which [^{F1}an officer of Revenue and Customs][^{F2}gives] notice of enquiry into the return, and
- (b) ending with the day on which [^{F25}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(e)**; S.I. 2005/1126, art. 2(2)(h)
- F19** Words in Sch. 18 para. 31(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(2)**
- F20** Words in Sch. 18 para. 31(3) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(3)**
- F21** Words in Sch. 18 para. 31(4)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(4)(a)**
- F22** Words in Sch. 18 para. 31(4)(a) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(4)(b)**
- F23** Sch. 18 para. 31(4)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 119(5)(13); S.I. 2009/405, art. 2
- F24** Words in Sch. 18 para. 31(5) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(5)(a)**
- F25** Words in Sch. 18 para. 31(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 25(5)(b)**

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **5**
- C6** Sch. 18 para. 31 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 23(5)(c)**
- C7** Sch. 18 para. 31(3) excluded (with effect in accordance with s. 28(5) of the amending Act) by [2015 c. 11](#), s. 101B(3) (as inserted by [Finance Act 2022 \(c. 3\)](#), s. 28(3)(b))

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C8 Sch. 18 para. 31(3) excluded (with effect in accordance with s. 28(5) of the amending Act) by 2015 c. 11, s. 101A(3) (as inserted by Finance Act 2022 (c. 3), s. 28(2)(b))

Marginal Citations

M1 1970 c. 9.

[^{F26}Referral of questions to [^{F27}the tribunal] during enquiry

Textual Amendments

F26 Sch. 18 Pt. IV para. 31A-31D inserted (11.5.2001 with application as mentioned in Sch. 29 para. 7(2) of the amending Act) by 2001 c. 9, s. 88, **Sch. 29 para. 7**

F27 Words in Sch. 18 para. 31A cross-heading substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 258(2)**

31A (1) At any time when an enquiry is in progress [^{F28}in relation to any matter relating to] a company's tax return any question arising in connection with the subject-matter of the enquiry may be referred to the [^{F29}tribunal] for ^{F30}... determination.

(2) Notice of referral must be given—

(a) jointly by the company and [^{F1}an officer of Revenue and Customs],

^{F31}(b)

(c) to the [^{F32}tribunal].

^{F33}(3)

(4) More than one notice of referral may be given under this paragraph in relation to an enquiry.

(5) For the purposes of this paragraph the period during which an enquiry is in progress [^{F34}in relation to any matter] is the whole of the period—

(a) beginning with the day on which [^{F1}an officer of Revenue and Customs][^{F2}gives] notice of enquiry into the return, and

(b) ending with the day on which [^{F35}a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued].

Textual Amendments

F1 Words in Sch. 18 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)

F2 Words in Sch. 18 substituted (18.4.2005) by virtue of 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)

F28 Words in Sch. 18 para. 31A(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 15 para. 26(2)**

F29 Word in Sch. 18 para. 31A(1) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 258(3)**

F30 Word in Sch. 18 para. 31A(1) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 258(3)**

F31 Sch. 18 para. 31A(2)(b) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 258(4)(a)**

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- F32** Word in Sch. 18 para. 31A(2)(c) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(4)(b)**
- F33** Sch. 18 para. 31A(3) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 258(5)**
- F34** Words in Sch. 18 para. 31A(5) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 26(3)(a)**
- F35** Words in Sch. 18 para. 31A(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 15 para. 26(3)(b)**

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **5**
- C9** Sch. 18 paras. 31A-31D applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 23(5)(d)**

Withdrawal of notice of referral

31B (1) [^{F1}An officer of Revenue and Customs] or the company may withdraw a notice of referral under paragraph 31A ^{F36} ...

^{F37}(2)

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F36** Words in Sch. 18 para. 31B(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 259(2)**
- F37** Sch. 18 para. 31B(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 259(3)**

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **5**
- C9** Sch. 18 paras. 31A-31D applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 23(5)(d)**

Effect of referral on enquiry

31C (1) While proceedings on a referral under paragraph 31A are in progress in relation to an enquiry—

- [^{F38}(a) no partial closure notice relating to the question referred shall be given,
 (aa) no final closure notice shall be given in relation to the enquiry, and]
 (b) no application may be made for a direction to give [^{F39}a notice referred to in paragraph (a) or (aa)].

(2) For the purposes of this paragraph proceedings on a referral are in progress where—

- (a) notice of referral has been given,
 (b) the notice has not been withdrawn, and
 (c) the questions referred have not been finally determined.

(3) For the purposes of sub-paragraph (2)(c) a question referred is finally determined when—

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- (a) it has been determined by the [^{F40}tribunal], and
- (b) there is no further possibility of that determination being varied or set aside (disregarding any power to grant permission to appeal out of time).

Textual Amendments

- F38** Sch. 18 para. 31C(1)(a)(aa) substituted for Sch. 18 para. 31C(1)(a) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 27\(a\)](#)
- F39** Words in Sch. 18 para. 31C(1)(b) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 27\(b\)](#)
- F40** Word in Sch. 18 para. 31C(3)(a) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 260](#)

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), [5](#)
- C9** Sch. 18 paras. 31A-31D applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 23\(5\)\(d\)](#)

Effect of determination

- 31D (1) The determination of a question referred to the [^{F41}tribunal] under paragraph 31A is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) The determination shall be taken into account by [^{F1}an officer of Revenue and Customs] in reaching [^{F2}his] conclusions on the enquiry.
- (3) Any right of appeal under paragraph 30 or 34(3) may not be exercised so as to reopen the question determined except to the extent (if any) that it could be reopened if it had been determined as a preliminary issue in that appeal.]

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 68\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [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)
- F41** Word in Sch. 18 para. 31D(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 261](#)

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), [5](#)
- C9** Sch. 18 paras. 31A-31D applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 23\(5\)\(d\)](#)

Completion of enquiry

- 32 [^{F42}(1) Any matter to which an enquiry relates is completed when an officer of Revenue and Customs informs the company by notice (a “partial closure notice”) that they have completed their enquiries into that matter.

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- (1A) An enquiry is completed when an officer of Revenue and Customs informs the company by notice (a “final closure notice”)—
- (a) in a case where no partial closure notice has been given, that they have completed their enquiries, or
 - (b) in a case where one or more partial closure notices have been given, that they have completed their remaining enquiries.

(1B) A partial or final closure notice takes effect when it is issued.]

- (2) If [^{F1}an officer of Revenue and Customs][^{F2}concludes][^{F43}in a partial or final closure notice] that the return was a return for the wrong period, the closure notice must designate the accounting period for which a return should have been made (specifying the dates on which the period begins and ends).
- (3) If there is more than one accounting period ending in or at the end of the period specified in the notice requiring a return, the closure notice shall only designate the first of those accounting periods for which no return has been delivered.

Paragraph 35 provides for a return to be delivered for any other outstanding accounting period.

- [^{F44}(4) In the Taxes Acts, references to a closure notice under this paragraph are to a partial or final closure notice under this paragraph.]

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 68\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [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)
- F42** Sch. 18 para. 32(1)-(1B) substituted for Sch. 18 para. 32(1) (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 28\(2\)](#)
- F43** Words in Sch. 18 para. 32(2) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 28\(3\)](#)
- F44** Sch. 18 para. 32(4) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 para. 28\(4\)](#)

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), [5](#)
- C10** Sch. 18 para. 32(1) applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 23\(5\)\(e\)](#)

Direction to complete enquiry

- 33 (1) The company may apply to the [^{F45}tribunal] for a direction that [^{F1}an officer of Revenue and Customs] give a [^{F46}partial or final closure notice] within a specified period.
- [^{F47}(2) Any such application is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).]

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- (3) The [^{F48}tribunal] shall give a direction unless ^{F49}... satisfied that [^{F1}an officer of Revenue and Customs][^{F2}has] reasonable grounds for not giving a [^{F50}partial or final closure notice] within a specified period.

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 68\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [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)
- F45** Word in Sch. 18 para. 33(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 262\(2\)](#)
- F46** Words in Sch. 18 para. 33(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 29](#)
- F47** Sch. 18 para. 33(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 262\(3\)](#)
- F48** Word in Sch. 18 para. 33(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 262\(4\)\(a\)](#)
- F49** Words in Sch. 18 para. 33(3) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 262\(4\)\(b\)](#)
- F50** Words in Sch. 18 para. 33(3) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 29](#)

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\), regs. 1\(1\), 5](#)
- C11** Sch. 18 para. 33 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 23\(5\)\(f\)](#)

Amendment of return after enquiry

- 34 [^{F51}(1) This paragraph applies where a [^{F52}partial or final closure notice] is given to a company by an officer.
- (2) The [^{F53}partial or final closure notice] must [^{F54}state the officer's conclusions and]—
- (a) state that, in the officer's opinion, no amendment is required of the return that was the subject of the enquiry, or
- (b) make the amendments of that return that are required—
- (i) to give effect to the conclusions stated in the notice, and
- (ii) in the case of a return for the wrong period, to make it a return appropriate to the designated period.
- (2A) The officer may by further notice to the company make any amendments of other company tax returns delivered by the company that are required to give effect to the conclusions stated in the [^{F55}partial or final closure notice].]
- (3) An appeal may be brought against [^{F56}an amendment of a company's return under sub-paragraph (2) or (2A)].
- (4) Notice of appeal must be given—
- (a) in writing,
- (b) within 30 days after the amendment was notified to the company,

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(c) to the officer of the Board by whom the [^{F57}partial or final closure notice] was given.

(5) In this paragraph “the designated period” means the period designated in the [^{F58}partial or final closure notice].

Textual Amendments

- F51** Sch. 18 para. 34(1)-(2A) substituted for Sch. 18 para. 34(1)(2) (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 119\(6\)\(13\)](#); S.I. 2009/405, art. 2
- F52** Words in Sch. 18 para. 34(1) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(2\)](#)
- F53** Words in Sch. 18 para. 34(2) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(3\)\(a\)](#)
- F54** Words in Sch. 18 para. 34(2) inserted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(3\)\(b\)](#)
- F55** Words in Sch. 18 para. 34(2A) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(4\)](#)
- F56** Words in Sch. 18 para. 34(3) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\), s. 119\(7\)\(13\)](#); S.I. 2009/405, art. 2
- F57** Words in Sch. 18 para. 34(4)(c) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(4\)](#)
- F58** Words in Sch. 18 para. 34(5) substituted (with effect in accordance with Sch. 15 para. 44 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 15 para. 30\(4\)](#)

Modifications etc. (not altering text)

- C5** Sch. 18 paras. 31-34 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\), regs. 1\(1\), 5](#)
- C12** Sch. 18 para. 34 applied (8.4.2010) by [Finance Act 2010 \(c. 13\), Sch. 1 para. 23\(5\)\(g\)](#)
- C13** Sch. 18 para. 34(3) excluded (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 208\(10\)\(11\)\(c\)](#)

Further return for outstanding period

- 35 (1) Where, following an enquiry into a company tax return—
- (a) it is finally determined—
 - (i) that the return is a return for the wrong period, and
 - (ii) what the period is for which the return should have been made, and
 - (b) the effect of the determination is that there is a further period (“the outstanding period”) for which a company tax return should have been made under the original notice requiring a return,
- then, if there is no such return delivered by the company which can be amended so as to become a return for the outstanding period, the original notice shall be taken to require the company to deliver a return in respect of that period.
- (2) The filing date for such a return for an outstanding period is whichever is the later of—
- (a) the original filing date, and
 - (b) the last day of the period of 30 days beginning with the day on which the matters mentioned in sub-paragraph (1)(a) are finally determined.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 52(2B)(b)-(d) omitted by [2024 c. 3 Sch. 2 para. 10\(3\)](#)
- Sch. 18 Pt. 9C repealed by [2009 c. 4 Sch. 1 para. 454\(11\)](#)[Sch. 3 Pt. 1](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(11), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))
- Sch. 18 Pt. 9C title substituted by [2006 c. 25 Sch. 3 para. 9](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(11), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))