

Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Part IXA. (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**

[^{F1}PART IXA

CLAIMS FOR [^{F2}R&D TAX RELIEF]

Textual Amendments

- F1** Sch. 18 Pt. 9A (paras. 83A-83F) inserted (28.7.2000 with effect as mentioned in s. 69(1) of the amending Act) by 2000 c. 17, s. 69(2), **Sch. 21 para. 4**
- F2** Words in Sch. 18 Pt. 9A title substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 3 para. 5**

Introduction

- 83A This Part of this Schedule applies to [^{F3}claims for R&D tax relief] under [^{F4}Part 13 of the Corporation Tax Act 2009].

Textual Amendments

- F3** Words in Sch. 18 para. 83A substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 3 para. 3**
- F4** Words in Sch. 18 para. 83A 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(7)** (with Sch. 2 Pts. 1, 2)

Claim to be included in company tax return

- 83B (1) A [^{F5}claim to which this Part of this Schedule applies] must be made by being included in the claimant company's company tax return for the accounting period for which the claim is made.

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(2) It may be included in the return originally made or by amendment.

Textual Amendments

F5 Words in Sch. 18 para. 83B(1) substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(a)**

Content of claim

83C A [^{F6}claim to which this Part of this Schedule applies] must specify the amount of the relief claimed, which must be an amount quantified at the time the claim is made.

Textual Amendments

F6 Words in Sch. 18 para. 83C substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(b)**

Amendment or withdrawal of claim

83D A [^{F7}claim to which this Part of this Schedule applies] may be amended or withdrawn by the claimant company only by amending its company tax return.

Textual Amendments

F7 Words in Sch. 18 para. 83D substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(c)**

Time limit for claims

83E (1) A [^{F8}claim to which this Part of this Schedule applies] may be made, amended or withdrawn at any time up to the first anniversary of the filing date for the company tax return of the claimant company for the accounting period for which the claim is made.

(2) The claim may be made, amended or withdrawn at a later date if [^{F9}an officer of Revenue and Customs][^{F10}allows] it.

Textual Amendments

F8 Words in Sch. 18 para. 83E(1) substituted (with effect in accordance with Sch. 3 para. 10 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), **Sch. 3 para. 4(d)**

F9 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)

F10 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)

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Penalty

^{F11}83F]

Textual Amendments

F11 Sch. 18 para. 83F omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(f\)](#); [S.I. 2009/571](#), art. 2

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