

Changes to legislation: Finance Act 1998, Cross Heading: Time limit for claims is up to date with all changes known to be in force on or before 18 June 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

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))

[^{F1}PART IXA

[^{F1}CLAIMS FOR R&D EXPENDITURE CREDITS OR 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
- F1 Words in Sch. 18 Pt. 9A heading substituted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by Finance Act 2013 (c. 29), Sch. 15 para. 7(4)

Time limit for claims

[^{F2}83E(1) Except where sub-paragraph (3) applies, a claim to which this Part of this Schedule applies may be made, amended or withdrawn at any time up to the last day of the period of—

- (a) two years beginning with the last day of the period of account, in a case where the period of account to which the claim relates is not longer than 18 months, or
- (b) 42 months beginning with the first day of the period of account, in any other case.

(2) Sub-paragraph (3) applies where—

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- (a) a company makes a claim for R&D tax relief under [^{F3}Chapter 2 of] Part 13 of the Corporation Tax Act 2009,
 - (b) the company is not entitled to the relief, and
 - (c) an officer of Revenue and Customs exercises the power under paragraph 34(2)(b) or (2A) to make an amendment by removing the claim from the company tax return in which it is made.
- (3) The company may make, amend or withdraw a claim for R&D expenditure credit under [^{F4}Chapter 1A of Part 13] of the Corporation Tax Act 2009 in respect of eligible expenditure at any time up to whichever is the last of the following dates—
- (a) 30 days after notice of the amendment mentioned in [sub-paragraph \(2\)\(c\)](#) is issued;
 - (b) if an appeal is brought against that amendment, 30 days after the date on which the appeal is finally determined.
- (4) In this paragraph “eligible expenditure” means expenditure—
- (a) to which the claim mentioned in [sub-paragraph \(2\)\(a\)](#) relates, and
 - (b) in respect of which the company is entitled to R&D expenditure credit.
- (5) A claim to which this Part of this Schedule applies may be made, amended or withdrawn after the end of the period mentioned in [sub-paragraph \(1\)](#) or [\(3\)](#) (as the case may be) if an officer of Revenue and Customs allows it.]]

Textual Amendments

- F2** Sch. 18 para. 83E substituted (in relation to accounting periods beginning on or after 1.4.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 1 paras. 12, **20**
- F3** Words in Sch. 18 para. 83E(2)(a) inserted (1.4.2024 with effect in relation to accounting periods beginning on or after that date) by Finance Act 2024 (c. 3), Sch. 1 paras. 10(4)(a), **16**; S.I. 2024/286, **reg. 2**
- F4** Words in Sch. 18 para. 83E(3) substituted (1.4.2024 with effect in relation to accounting periods beginning on or after that date) by Finance Act 2024 (c. 3), Sch. 1 paras. 10(4)(b), **16**; S.I. 2024/286, **reg. 2**

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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\(1\)](#)[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(1), 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(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))