

*Status: Point in time view as at 19/07/2007.*

*Changes to legislation: Finance Act 1998, Paragraph 48 is up to date with all changes known to be in force on or before 11 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)*

## SCHEDULES

### SCHEDULE 19

#### COMPANY TAX RETURNS, ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Income and Corporation Taxes Act 1988 (c.1)*

- 48 (1) Section 488 of the Taxes Act 1988 (co-operative housing associations) is amended as follows.
- (2) In subsection (11A)—
- (a) in paragraph (a) for the words from the beginning to “amendment of a return” substitute “ into a company tax return ”, and
  - (b) in the closing words, for “self-assessment” substitute “ return ”.
- (3) For subsection (12) substitute—
- “(12) A housing association making a claim under this section may be required—
- (a) under paragraph 3 of Schedule 18 to the Finance Act 1998, if the claim is included in a company tax return, and
  - (b) under paragraph 2(5) of Schedule 1A to the Taxes Management Act 1970 if it is not so included,
- to deliver as part of the return or claim an authority, granted by all members of the association, for any relevant information contained in any return made by a member under the provisions of the Income Tax Acts to be used by an officer of the Board in such manner as he may think fit in connection with any enquiry relating to the association’s claim.”.

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