

SCHEDULES

SCHEDULE 11

COMPANY TAX RETURNS, ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 1994 (c. 9)

8 In section 118 of the Finance Act 1994 (notification requirement for expenditure on machinery or plant), for subsection (7) substitute—

“(7) No relief shall be given under—

(a) section 33, 33A or 42 of the Taxes Management Act 1970, or

(b) paragraph 51 or 56 of Schedule 18 to the Finance Act 1998,

in respect of a claim of error or mistake to the extent that the error or mistake consists of or arises from a failure to fulfil the relevant condition in relation to a chargeable period.”