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*Status: Point in time view as at 21/07/2008.*

**Changes to legislation:** Finance Act 2008, Paragraph 24 is up to date with all changes known to be in force on or before 17 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)

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## SCHEDULES

### SCHEDULE 39

#### TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

##### *ICTA*

- 24 In section 806(1) (time limit for claims for allowance under arrangements by way of credit for foreign tax)—
- (a) in paragraph (a)(i), for “the fifth anniversary of the 31st January next following” substitute “ the 4th anniversary of the end of ”, and
  - (b) in paragraph (b)(i), for “six years” substitute “ 4 years ”.

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