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**Changes to legislation:** Finance Act 2008, Paragraph 31 is up to date with all changes known to be in force on or before 23 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](#)

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## SCHEDULES

### SCHEDULE 39 **U.K.**

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

##### *TCGA 1992*

- 31 In section 279(5) (claims in respect of delayed remittance of gain from disposal of foreign assets)—
- (a) in paragraph (a), for “at any time after the fifth anniversary of the 31st January next following” substitute “ more than 4 years after the end of ”, and
  - (b) in paragraph (b), for “6 years” substitute “ 4 years ”.

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#### **Commencement Information**

- II** [Sch. 39 para. 31](#) in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2009/403](#), [art. 2\(2\)](#) (with [art. 10](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)