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**Changes to legislation:** Finance Act 2008, Paragraph 6 is up to date with all changes known to be in force on or before 11 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

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

##### *TMA 1970*

- 6 In section 33A(2) (error or mistake in partnership return), for “not later than 31st January of Year 6” substitute “ not more than 4 years after the end of the year of assessment in question, or in which the relevant period ends, ”.

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#### **Commencement Information**

- II** Sch. 39 para. 6 in force at 1.4.2010 for the purposes of the amendment 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\(2\)](#)