
Changes to legislation: Finance Act 2008, Paragraph 60 is up to date with all changes known to be in force on or before 17 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) View outstanding changes

SCHEDULES

SCHEDULE 39

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC.

ITA 2007

- 60 In section 372 (withdrawal or reduction of community investment tax relief), insert at the end—
- “(4) An assessment under this paragraph may be made at any time not more than 6 years after the end of the tax year for which the relief was obtained.
- (5) Subsection (4) is without prejudice to section 36(1A) of TMA 1970 (loss of tax brought about deliberately etc).”

Commencement Information

- II** Sch. 39 para. 60 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)

Changes to legislation:

Finance Act 2008, Paragraph 60 is up to date with all changes known to be in force on or before 17 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.

[View outstanding changes](#)

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\(2\)](#)