



Finance Act 2013

2013 CHAPTER 29

PART 6 **U.K.**

OTHER PROVISIONS

Payment

232 Overpayment relief: time limit for claims **U.K.**

- (1) In Schedule 1AB to TMA 1970 (recovery of overpaid tax etc), in paragraph 3 (making a claim), in sub-paragraph (3) after “the relevant tax year is” insert “—
 - (a) where the amount liable to be paid is excessive by reason of a mistake in a return or returns under section 8, 8A or 12AA, the tax year to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise.”.
- (2) In Schedule 2 to OTA 1975, in paragraph 13C (claim for relief for overpaid tax etc: making a claim), in sub-paragraph (3) after “the relevant chargeable period is” insert “—
 - (a) where the amount liable to be paid is excessive by reason of a mistake in a return or returns under paragraph 2 or 5, the chargeable period to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise.”.
- (3) In Part 6 of Schedule 18 to FA 1998 (overpaid tax, excessive assessments or repayments, etc), in paragraph 51B (making a claim), in sub-paragraph (3), after “the relevant accounting period is” insert “—
 - (a) where the amount liable to be paid is excessive by reason of a mistake in a company tax return or returns, the accounting period to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise.”.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Section 232. (See end of Document for details)*

- (4) The amendments made by this section have effect in relation to any claim (in respect of overpaid tax, excessive assessment etc) made after the end of the six month period beginning with the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 232.