

SCHEDULE 1

Regulation 3(2)

<i>Provision</i>	<i>Modification</i>
Taxes Management Act 1970 (c. 9)	
section 34(1)	For the words “the chargeable period to which the assessment relates” substitute “the year of assessment 1991—92”.
section 36(1)	For the words “the chargeable period to which the assessment relates” substitute “the year of assessment 1991—92”.
section 40(1) and (2)	For the words from “the third year next following” to the end of each subsection substitute “the year of assessment 1994—95”.

SCHEDULE 2

Regulation 9

<i>Provision</i>	<i>Extended time limit</i>
Taxes Management Act 1970 (c. 9)	
section 33(1)	Eight years after the end of the year of assessment or accounting period.
section 43(1)	Eight years from the end of the chargeable period.
Capital Gains Tax Act 1979 (c. 14)	
section 4(2)	The fourth year next following the year of assessment in which losses accrued.
section 45(2)	The third year next following the year of assessment concerned.
Income and Corporation Taxes Act 1988 (c. 1)	
section 96(8)	Four years after the end of the second of the years of assessment to which the claim relates.
section 288(1)	Three years after the end of the year for which the election is made.
section 288(3)	Three years after the end of a year for which an election is in force.
section 306(1)(b)	Four years in each case.
section 356B(5)	Three years.
section 356B(7)	5th April 1993.
section 380(1)	Four years.
section 381(1)	Four years.
section 574(1)	Four years after the year of assessment in which the disposal took place.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Provision</i>	<i>Extended time limit</i>
Finance Act 1988 (c. 39)	
paragraph 4(4) of Schedule 6	Four years after the end of the chargeable period.
Capital Allowances Act 1990 (c. 1)	
section 11(3)	Four years after the date on which the lease takes effect.
section 25(3)	Four years after the end of the chargeable period.
section 31(3)	Four years after the end of the chargeable period.
section 33(1)	Four years after the end of the chargeable period.
section 37(2)	Four years after the end of the chargeable period or its basis period.
section 53(2)	The expiry of the period of four years beginning with the end of the chargeable period.
section 55(3)	Four years after the date on which the lease takes effect.
section 77(3)	Four years after the date of succession to the trade.
section 129(2)	Four years after the end of the chargeable period.