

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997.
Cross Heading: Section 42 (pre-corporation tax self-assessment version). (See end of Document for details)

SCHEDULES

SCHEDULE 4

TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

Modifications etc. (not altering text)

C1 Sch. 4 applied (with modifications) (temp. from 6.4.1999 to 6.4.2004) by S.I. 1998/1871, reg. 4

PART I

GENERAL

THE TAXES MANAGEMENT ACT 1970

Section 42 (pre-corporation tax self-assessment version)

Modifications etc. (not altering text)

C1 Sch. 4 para. 2 modified (31.7.1998) by 1998 c. 36, s. 90(2)(b)

- 2 (1) In section 42 of the Taxes Management Act 1970 (procedure for making claims), as it has effect in relation to corporation tax for accounting periods ending before the day appointed under section 199 of the ^{M1}Finance Act 1994, the following provisions shall cease to have effect—
- (a) in subsection (5) (form of claim) the words “Subject to subsection (5A) below,”;
 - (b) subsection (5A) (claims by companies for payment of tax credits); and
 - (c) subsection (10A) (extended meaning of terms used in subsection (5A)).
- (2) This paragraph has effect in relation to tax credits in respect of distributions made on or after 6th April 1999.

Marginal Citations

M1 1994 c. 9.

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