

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Part 9B. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 18

#### COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

##### Modifications etc. (not altering text)

- C1 Sch. 18 restricted (31.7.1998) by 1988 c. 1, s. 754B(10) (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of 1998 c. 36) by 1998 c. 36, s. 113, Sch. 17 para. 11)
- C1 Sch. 18 modified (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 68(c); S.I. 2005/1126, art. 2(2)(h)
- C1 Sch. 18 applied (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 61
- C1 Sch. 18 applied (with modifications) (6.4.2006) by The Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454), regs. 1, 13
- C1 Sch. 18 excluded (17.7.2013) by Finance Act 2013 (c. 29), s. 210(6)(b)
- C1 Sch. 18: power to amend conferred (12.2.2019) by Finance Act 2019 (c. 1), s. 87(5)(a)(6)
- C1 Sch. 18 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 11(4) (with Sch. 16 para. 11(5))
- C1 Sch. 18 applied (with modifications) (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), s. 303(7)(8) (with s. 303(6))

### [<sup>F1</sup>PART 9B

#### CLAIMS RELATING TO REMEDIATION OF CONTAMINATED [<sup>F2</sup>OR DERELICT] LAND

##### Textual Amendments

- F1 Sch. 18 Pt. 9B inserted (11.5.2001 with effect as mentioned in s. 70 of the amending Act) by virtue of 2001 c. 9, s.70, Sch. 23 para. 6
- F2 Words in Sch. 18 Pt. 9B heading inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by Finance Act 2009 (c. 10), Sch. 7 para. 25

#### Introduction

- 83G This Part of this Schedule applies to claims for—
- (a) land remediation tax credits under [<sup>F3</sup>section 1151 of the Corporation Tax Act 2009] (“land remediation tax credits”), and
  - (b) life assurance company tax credits under [<sup>F4</sup>section 1164 of that Act] (“life assurance company tax credits”).

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**Textual Amendments**

- F3** Words in Sch. 18 para. 83G(a) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 454\(9\)\(a\)](#) (with Sch. 2 Pts. 1, 2)
- F4** Words in Sch. 18 para. 83G(b) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 454\(9\)\(b\)](#) (with Sch. 2 Pts. 1, 2)

*Claim to be included in company tax return*

- <sup>F5</sup>83H (1) A claim for a land remediation tax credit or a life assurance company tax credit must be made by being included in the claimant company's company tax return for the accounting period for which the claim is made.
- (2) It may be included in the return originally made or by amendment.

**Textual Amendments**

- F5** Sch. 18 Pt. 9B para. 83H inserted (11.5.2001 with effect as mentioned in [s. 70](#) of the amending Act) by [2001 c. 9, s. 70, Sch. 23 para. 6](#)

*Content of claim*

- <sup>F6</sup>83I A claim for a land remediation tax credit or a life assurance company tax credit must specify the amount of the tax credit claimed, which must be an amount quantified at the time the claim is made.

**Textual Amendments**

- F6** Sch. 18 Pt. 9B para. 83I inserted (11.5.2001 with effect as mentioned in [s. 70](#) of the amending Act) by [2001 c. 9, s. 70, Sch. 23 para. 6](#)

*Amendment or withdrawal of claim*

- <sup>F7</sup>83J A claim for a land remediation tax credit or a life assurance company tax credit may be amended or withdrawn by the claimant company only by amending its company tax return.

**Textual Amendments**

- F7** Sch. 18 Pt. 9B para. 83J inserted (11.5.2001 with effect as mentioned in [s. 70](#) of the amending Act) by [2001 c. 9, s. 70, Sch. 23 para. 6](#)

*Time limit for claims*

- <sup>F8</sup>83K (1) A claim for a land remediation tax credit or a life assurance company tax credit may be made, amended or withdrawn at any time up to the first anniversary of the filing date for the company tax return of the claimant company for the accounting period for which the claim is made.

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(2) The claim may be made, amended or withdrawn at a later date if [<sup>F9</sup>an officer of Revenue and Customs][<sup>F10</sup>allows] it.

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**Textual Amendments**

- F8** Sch. 18 Pt. 9B para. 83K inserted (11.5.2001 with effect as mentioned in s. 70 of the amending Act) by 2001 c. 9, s. 70, **Sch. 23 para. 6**
- F9** Words in Sch. 18 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F10** Words in Sch. 18 substituted (18.4.2005) by virtue of Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(c)**; S.I. 2005/1126, art. 2(2)(h)

*Penalty*

<sup>F11</sup>83L ..... ]

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**Textual Amendments**

- F11** Sch. 18 para. 83L omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 122(2), **Sch. 40 para. 21(f)**; S.I. 2009/571, art. 2

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