

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998,  
Cross Heading: Removal from return of claims made in error. (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 IXA

#### [<sup>F1</sup>CLAIMS FOR R&D EXPENDITURE CREDITS OR R&D TAX RELIEF]

##### Textual Amendments

- F1** **Sch. 18 Pt. 9A** (paras. 83A-83F) inserted (28.7.2000 with effect as mentioned in s. 69(1) of the amending Act) by 2000 c. 17, s. 69(2), **Sch. 21 para. 4**
- F1** Words in Sch. 18 Pt. 9A heading substituted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by Finance Act 2013 (c. 29), **Sch. 15 para. 7(4)**

#### [<sup>F2</sup>Removal from return of claims made in error

##### Textual Amendments

- F2** **Sch. 18 para. 83EB** and cross-heading inserted (in relation to accounting periods beginning on or after 1.4.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 1 paras. 14, **20**

83EB (1) This paragraph applies, in relation to a claim to which this Part of this Schedule applies (the “original claim”), where an officer of Revenue and Customs—

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998,  
Cross Heading: Removal from return of claims made in error. (See end of Document for details)

---

- (a) reasonably believes that a claimant company has failed to comply with a requirement relating to the making of the claim (and accordingly that the claim has been made in error), and
  - (b) exercises the power under paragraph 16(1) to make a correction by removing the claim from the company tax return in which it is made.
- (2) Sub-paragraphs (4) and (5) of paragraph 16 do not apply in relation to the correction (and accordingly the claimant company may not reject the correction).
- (3) The claimant company may, within 90 days beginning with the date of the notice issued under paragraph 16(3), send written representations to an officer of Revenue and Customs objecting to the notice on the grounds that a matter stated in the notice was incorrect.
- (4) An officer of Revenue and Customs must consider any representations made under [sub-paragraph \(3\)](#).
- (5) Having considered the representations, the officer must determine whether to—
  - (a) confirm the notice, or
  - (b) withdraw the notice,and must notify the claimant company accordingly.
- (6) Nothing in [sub-paragraph \(2\)](#) prevents the claimant company from amending its company tax return to make a new claim to which this Part of this Schedule would apply in respect of the expenditure to which the original claim related (but see [sub-paragraph \(7\)](#)).
- (7) Where, in relation to the original claim—
  - (a) a claim notification (within the meaning of [section 1142A](#) of the Corporation Tax Act 2009) was required to be made, and
  - (b) no claim notification was made,the company may not make a new claim to which this Part of this Schedule would apply in respect of the expenditure to which the original claim related.]]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Removal from return of claims made in error.