

## SCHEDULES

### SCHEDULE 18

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

#### PART XI

#### SUPPLEMENTARY PROVISIONS

##### *European Economic Interest Groupings*

- 91 An act or omission such as is mentioned in section 98B of the Taxes Management Act 1970 (European Economic Interest Groupings: acts or omissions attracting penalties) on the part of a grouping, or a member of a grouping, is treated as the act or omission of each member of the grouping for the purposes of—  
    paragraphs 43 and 46(2) (assessment in case of fraud or negligence), and  
    paragraphs 61(2) and 65(1) (consequential claims in case of such an assessment).