

## SCHEDULE

Regulations 14 and 15

Provision	Extended time limit
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.
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 257B(3)	Eight years after the end of the year of assessment.
section 257BB(5)	Eight years after the end of the year of assessment.
section 257D(9)	Eight years after the end of the year of assessment.
section 265(5)	Eight years after the end of the year of assessment.
section 306(1)(b)	Four years in each case.
section 356B(2)	Three years.
section 356B(4)	Three years.
section 380(1)	Four years after the year of assessment.
section 381(1)	Four years after the year of assessment.
section 574(1)	Four years after the year of assessment in which the disposal took place.
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.

**Status:** This is the original version (as it was originally made).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

Provision	Extended time limit
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.
section 141(3)	Four years after the end of the year of assessment.
Finance Act 1991 (c. 31) section 72(1)	Four years after the year of assessment.