

Limit of time for repayment claims. ITA67 s498; F(MP) A68 s4(5) (a); CGTA75 s51(1) and Sch4 par2; CTA76 s147(1) and (2) 865.—Except where otherwise expressly provided by any provision of the Tax Acts or the Capital Gains Tax Act, no claim for repayment of income tax, corporation tax or capital gains tax under those Acts shall be allowed unless it is made within 10 years after the end of the year of assessment or, as the case may be, accounting period to which it relates.