

Returns. FA91 s67 182.—(1) In this section, “appropriate inspector” and “prescribed form” have the same meanings respectively as in Part 41.

(2) Where a company makes a payment which it treats as one to which subsection (1) or (2) of section 176 applies, the company shall make a return in a prescribed form to the appropriate inspector of—

- (a) the payment,
- (b) the circumstances by reason of which that subsection is regarded as applying to it, and
- (c) such further particulars as may be required by the prescribed form.

(3) A company shall make a return under this section—

- (a) within 9 months from the end of the accounting period in which it makes the payment, or
- (b) if, at any time after the payment is made, the inspector by notice in writing requests such a form, within the time (which shall not be less than 30 days) limited by such notice.

(4) Section 1071 shall, with any necessary modifications, apply in relation to a return under this section as it applies in relation to a return under section 884.