
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 29. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

BANK PAYROLL TAX

PART 2

COLLECTION AND MANAGEMENT OF TAX

Collection and recovery

- 29 (1) HMRC may publish requirements as to the method or methods of payment to be used by taxable companies for paying bank payroll tax.
- (2) Part 6 of TMA 1970 (collection and recovery) applies in relation to a charge to bank payroll tax as it applies in relation to a charge to corporation tax.
- (3) See also Chapter 5 of Part 7 of FA 2008 (which makes general provision about payment and enforcement).

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