

Changes to legislation: Finance Act 2008, Cross Heading: Annual tax on enveloped dwellings: taxpayer notices following return is up to date with all changes known to be in force on or before 21 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- C1 Sch. 36 modified (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 14 para. 18](#)
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 16 paras. 40-43](#) (as amended (with effect in accordance with s. 123(12) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 123\(4\)-\(7\)](#))
- C1 Sch. 36 applied (with modifications) (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 13 para. 6\(1\)\(3\)](#)
- C1 Sch. 36 modified (22.3.2011) by [National Insurance Contributions Act 2011 \(c. 3\)](#), [ss. 9\(5\)](#), [13\(2\)](#)
- C1 Sch. 36 applied (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 14 para. 17\(1\)](#)
- C1 Sch. 36 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), [regs. 1, 5](#)
- C1 Sch. 36 modified (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 36\(1\)](#)
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by [2014 c. 26](#), [s. 272A](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 4](#))
- C1 Sch. 36 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), [regs. 1, 5\(1\)](#)
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\)](#), [33\(2\)\(3\)](#) (with [reg. 1\(4\)\(6\)](#))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [55\(1\)\(2\)](#)
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\)](#), [60\(1\)\(2\)](#) (with [reg. 1\(4\)\(6\)](#))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [28\(2\)\(3\)](#)
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), [regs. 1\(1\)](#), [61](#) (with [reg. 1\(4\)\(6\)](#))
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), [regs. 1\(1\)](#), [78\(1\)\(2\)](#)
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), [regs. 1\(1\)](#), [77\(1\)\(2\)](#)
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), [regs. 1\(1\)](#), [56](#)
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), [regs. 1\(1\)](#), [43\(2\)\(3\)](#)
- C1 Sch. 36 applied (with modifications) (1.5.2023) by [The Value Added Tax \(Margin Schemes and Removal or Export of Goods: VAT-related Payments\) Order 2023 \(S.I. 2023/68\)](#), [arts. 1\(1\)](#), [12](#) (with [art. 1\(2\)](#))
- C1 Sch. 36 applied (with modifications) (1.1.2017) by [Finance Act 2016 \(c. 24\)](#), [s. 162\(2\)](#), [Sch. 20 paras. 18-21](#); [S.I. 2016/1249](#), [reg. 2](#)

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PART 4

RESTRICTIONS ON POWERS

Modifications etc. (not altering text)

- C1** Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 16 paras. 40-43**

[^{F1}Annual tax on enveloped dwellings: taxpayer notices following return

Textual Amendments

- F1** [Sch. 36 para. 21B](#) and cross-heading inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 34 para. 3**

- 21B (1) Where a person has delivered, for a chargeable period with respect to a single-dwelling interest—
- (a) an annual tax on enveloped dwellings return, or
 - (b) a return of the adjusted chargeable amount,
- a taxpayer notice may not be given for the purpose of checking the person's annual tax on enveloped dwellings position as regards the matters dealt with in that return.
- (2) Sub-paragraph (1) does not apply where, or to the extent that, any of conditions A to C is met.
- (3) Condition A is that notice of enquiry has been given in respect of—
- (a) the return, or
 - (b) a claim (or an amendment of a claim) made by the person in relation to the chargeable period,
- and the enquiry has not been completed.
- (4) In sub-paragraph (3) “notice of enquiry” means a notice under paragraph 8 of Schedule 33 to FA 2013 or paragraph 7 of Schedule 11A to FA 2003 (as applied by paragraphs 28(2) and 31(3) of Schedule 33 to FA 2013).
- (5) Condition B is that, as regards the person, an officer of Revenue and Customs has reason to suspect that—
- (a) an amount that ought to have been assessed to annual tax on enveloped dwellings for the chargeable period may not have been assessed,
 - (b) an assessment to annual tax on enveloped dwellings for the chargeable period may be or have become insufficient, or
 - (c) relief from annual tax on enveloped dwellings for the chargeable period may be or have become excessive.
- (6) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking that person's position as regards a tax other than annual tax on enveloped dwellings.
- (7) In this Schedule references to a “single-dwelling interest” are to be read in accordance with section 108 of FA 2013.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)