
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 38. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

BANK PAYROLL TAX

PART 2

COLLECTION AND MANAGEMENT OF TAX

Penalties

- 38 (1) Schedule 55 to FA 2009 (penalties for failure to make returns etc) has effect as if—
- (a) a bank payroll tax return were specified in the Table in paragraph 1 (and bank payroll tax were specified in relation to it), and
 - (b) the reference in paragraph 2 to a return falling within certain items in the Table included a reference to a bank payroll tax return.
- (2) Schedule 55 to FA 2009 has effect for the purposes of bank payroll tax in accordance with this paragraph whether or not it has come into force for other purposes.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 38.