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*Status: Point in time view as at 06/04/2011.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Determination by HMRC. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### BANK PAYROLL TAX

#### PART 2

##### COLLECTION AND MANAGEMENT OF TAX

##### *Determination by HMRC*

- 24 (1) HMRC may determine to the best of their knowledge and belief the amount of bank payroll tax payable by a taxable company if the company has not delivered a bank payroll tax return on or before 31 August 2010.
- (2) Notice of the determination—
- (a) must be served on the company, and
  - (b) must state the date on which it is given.
- (3) The amount determined by HMRC is taken to be the amount payable by the company (in the same way as if it were an assessment) unless and until the determination is superseded by a relevant assessment.
- (4) A relevant assessment is an assessment—
- (a) included in a bank payroll tax return delivered by the company within the period of 12 months beginning with the date on which notice of the determination was given, or
  - (b) made by HMRC under paragraph 20 following delivery of such a return.
- (5) If—
- (a) proceedings have been commenced for the recovery of an amount determined by HMRC under this paragraph, and
  - (b) before the proceedings are concluded, the determination is superseded by a relevant assessment,
- the proceedings may be continued as if they were proceedings for the recovery of so much of the tax shown in the assessment as has not been paid.
- (6) No determination may be made under this paragraph after 31 August 2013.

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**Changes to legislation:**

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Determination by HMRC.