

*These notes refer to the Finance Act 2013 (c.29) which received Royal Assent on 17 July 2013*

# **FINANCE ACT 2013**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

*Sections 94 – 174, Schedules 33, 34, 35: Annual Tax on Enveloped Dwellings*

#### **Details of the Sections**

*Section 162 – Returns, enquiries, assessments and other administrative matters*

346. Subsections (1) and (2) refer to Schedule 1 which contains provisions for making returns, enquiries and related matters and provides that regulations may make any further amendments to the Schedule or to this Part as a consequence of amending the Schedule.