



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Administration and payment of tax

158 Responsibility for collection and management

The Commissioners for Her Majesty's Revenue and Customs are responsible for the collection and management of annual tax on enveloped dwellings.

159 Annual tax on enveloped dwellings return

- (1) Where tax is charged on a person for a chargeable period with respect to a single-dwelling interest the person must deliver a return for the period with respect to the interest.
- (2) A return under subsection (1) must be delivered by the end of the period of 30 days beginning with first day in the period on which the person is within the charge with respect to the interest.
- (3) If the first day in the chargeable period on which the person is within the charge with respect to the interest ("day 1") is a valuation date only because of section 124 (new dwellings) or section 125 (dwellings produced from other dwellings)—
 - (a) subsection (2) does not apply, and
 - (b) the return must be delivered by the end of the period of 90 days beginning with day 1.

[^{F1}(3A) Where a person—

- (a) would (apart from this subsection) be required in accordance with subsection (2) to deliver a return for a chargeable period ("the later period") by 30 April in that period, and

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- (b) is also required in accordance with subsection (3) to deliver a return for the previous chargeable period by a date (“the later date”) which is later than 30 April in the later period,
subsection (2) has effect as if it required the return mentioned in paragraph (a) to be delivered by the later date.]
- (4) A return under this section must be delivered to an officer of Revenue and Customs, and is called an “annual tax on enveloped dwellings return”.

Textual Amendments

F1 S. 159(3A) inserted (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 73\(2\)](#)

Modifications etc. (not altering text)

C1 S. 159 modified (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 109\(5\)\(6\)](#)

C2 S. 159 modified (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 73\(7\)\(8\)](#)

[^{F2}159A Relief declaration returns

- (1) “Relief declaration return” means an annual tax on enveloped dwellings return which—
- states that it is a relief declaration return,
 - relates to one (and only one) of the types of relief listed in the table in subsection (9), and
 - specifies which type of relief it relates to.
- (2) A relief declaration return may be made in respect of one or more single-dwelling interests.
- (3) A relief declaration return delivered to an officer of Revenue and Customs on a particular day (“the day of the claim”) is treated as made in respect of any single-dwelling interest in relation to which the conditions in subsection (4) are met (but need not contain information which identifies the particular single-dwelling interest or interests concerned).
- (4) The conditions are that—
- the person making the return is within the charge with respect to the single-dwelling interest on the day of the claim;
 - the day of the claim is relievable in relation to the single-dwelling interest by virtue of a provision which relates to the type of relief specified in the return (see subsection (9));
 - none of the days in the pre-claim period is a taxable day.
- (5) The statement under subsection (1)(a) in a relief declaration return is treated as a claim for interim relief (see section 100) with respect to the single-dwelling interest (or interests) in respect of which the return is made.
- (6) Subsection (7) applies where—
- a person has delivered to an officer of Revenue and Customs on any day a relief declaration return for a chargeable period with respect to one or more single-dwelling interests (“the existing return”), and

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- (b) there is a subsequent day (“day S”) in the same chargeable period on which the relevant conditions are met in relation to another single-dwelling interest.
- (7) The existing return is treated as also made with respect to that other single-dwelling interest.
- (8) For the purposes of subsection (6)(b), the “relevant conditions” are the same as the conditions in subsection (4), except that for this purpose references in subsection (4) to the day of the claim are to be read as references to day S.
- (9) This table sets out the numbered types of relief to which the provisions specified in the left hand column relate—

<i>Provision</i>	<i>Type of relief to which it relates</i>
Section 133 or 134 (property rental business)	1
Section 137 (dwellings opened to the public)	2
Section 138 or 139 (property developers)	3
Section 141 (property traders)	4
Section 143 (financial institutions acquiring dwellings)	5
[^{F3} 144A (regulated home reversion plans)	5A]
Section 145 [^{F4} or 147A (occupation by certain employees etc)]	6
Section 148 (farmhouses)	7
Section 150 (providers of social housing)	8

- (10) Where a person—
- (a) has failed to make annual tax on enveloped dwellings returns in respect of two or more single-dwelling interests, and
- (b) could have discharged the duties in question by making a single relief declaration return in respect of all the interests,
- the failure may be taken, for the purposes of Schedule 55 to FA 2009, to be a failure to make a single annual tax on enveloped dwellings return.
- (11) In this section—
- “pre-claim period” has the same meaning as in section 100;
- “taxable day”, in relation to a person and a single-dwelling interest, means a day on which the person is within the charge with respect to the interest, other than a day which is relievable in relation to the interest.]

Textual Amendments

- F2** S. 159A inserted (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 73\(3\)](#)
- F3** Words in s. 159A(9) inserted (15.9.2016) (with effect in accordance with s. 134(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 134\(6\)](#)
- F4** Words in s. 159A(9) substituted (15.9.2016) (with effect in accordance with s. 135(12) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 135\(11\)](#)

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160 Return of adjusted chargeable amount

- (1) A person on whom tax is charged for a chargeable period with respect to a single-dwelling interest must deliver a further return for the period with respect to the interest if the first or second condition is met.
- (2) The return must be delivered by the end of the period of 30 days beginning with the first day of the period following the period for which the tax is charged (but see subsection (3)).
- (3) If the return is required because the second condition is met and the adjusted chargeable amount is affected by an event that has occurred after the end of the chargeable period mentioned in subsection (1), the return must be delivered by the end of the period of 30 days beginning with the day on which that event occurred.
- (4) The first condition is that—
 - (a) the person has not made a claim under section 100 (interim relief) with respect to the interest for the chargeable period, and
 - (b) the adjusted chargeable amount is greater than the amount charged under section 99 with respect to the single-dwelling interest for the period.
- (5) The second condition is that—
 - (a) the person has made one or more claims under section 100 with respect to the interest for the chargeable period, and
 - (b) the sum of amounts A and B, as calculated under that section, in connection with the last of those claims is less than the adjusted chargeable amount.
- (6) A return under this section must be delivered to an officer of Revenue and Customs, and is called a “return of the adjusted chargeable amount”.

161 Return to include self assessment

- (1) A return must include a self assessment.
- [^{F5}(2) In subsection (1) “return” means—
 - (a) an annual tax on enveloped dwellings return, or
 - (b) a return of the adjusted chargeable amount.
- (2A) The reference in subsection (2)(a) to an annual tax on enveloped dwellings return does not include a relief declaration return.]
- (3) In the case of an annual tax on enveloped dwellings return, “self assessment” means an assessment of—
 - (a) the amount of tax to which the person is chargeable under section 99 for the period in respect of the interest, and
 - (b) if the return includes a claim under section 100 (interim relief), the tax payable after the relief.
- (4) In the case of a return of the adjusted chargeable amount, “self assessment” means an assessment of—
 - (a) the adjusted chargeable amount, and
 - (b) the additional tax payable in accordance with section 163(2).

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- (5) A self assessment must include a statement of the amount taken to be the market value of the interest on each valuation date (earlier than the date on which the return is delivered) that is relevant for the purposes of the assessment.

Textual Amendments

- F5** S. 161(2)(2A) substituted for s. 161(2) (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 73\(4\)](#)

162 Returns, enquiries, assessments and other administrative matters

- (1) Schedule 33 contains provision about returns, enquiries and related matters.
- (2) The Treasury may by regulations—
- (a) make any amendments of Schedule 33 that they may at any time think appropriate;
 - (b) make any amendment of any other provision of this Part that may be necessary in consequence of provision under paragraph (a).

163 Payment of tax

- (1) Tax charged on a person under section 99 for a chargeable period with respect to a single-dwelling interest must be paid not later than the filing date for the annual tax on enveloped dwellings return required to be made for the period with respect to the interest.
- (2) So far as a chargeable person's adjusted chargeable amount for a chargeable period with respect to a single-dwelling interest exceeds the amount payable under subsection (1) (as modified, where applicable, by section 100(3)), the amount of the difference must be paid not later than the filing date for the return of the adjusted chargeable amount under section 160.
- (3) Tax payable as a result of the amendment of a return must be paid—
- (a) immediately, or
 - (b) if the amendment is made on or before the filing date for the return, not later than that date.
- (4) In subsection (3) “return” means—
- (a) an annual tax on enveloped dwellings return, or
 - (b) a return of the adjusted chargeable amount.
- (5) Tax payable in accordance with a determination or assessment by an officer of Revenue and Customs must be paid within the period of 30 days beginning with the day on which the determination or assessment is issued.

Modifications etc. (not altering text)

- C3** S. 163 modified (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 109\(5\)\(7\)](#)

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164 Information and enforcement

In Schedule 34—

- (a) Part 1 contains provision about information and inspection powers, and
- (b) Part 2 contains provision about penalties.

165 Collection and recovery of tax etc

- (1) Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery of tax) has effect in relation to the collection and recovery of tax under this Part as it has effect in relation to stamp duty land tax.
- (2) The reference in subsection (1) to tax under this Part includes any unpaid penalty or interest under this Part.

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