

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

SCHEDULES

SCHEDULE 33

Section 162

ANNUAL TAX ON ENVELOPED DWELLINGS: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 1

RETURNS

Contents of return

- 1 (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision about—
- (a) the form and content of a return;
 - (b) the method of delivering a return.
- (2) Regulations under sub-paragraph (1) may make different provision for different purposes.
- (3) Every return must include a declaration by the person making it to the effect that the return is correct and complete to the best of the person's knowledge.
- (4) A return is treated as containing any information provided by the person making the return for the purpose of completing the return.
- 2 In this Part of this Act—
- (a) references to the delivery of an annual tax on enveloped dwellings return are to the delivery of a return that complies with all requirements imposed by or under any of sections 159 [F1, 159A] and 161 and paragraph 1;
 - (b) references to the delivery of a return of the adjusted chargeable amount are to the delivery of a return that complies with all requirements imposed by or under any of sections 160 and 161 and paragraph 1.

Textual Amendments

- F1** Word in Sch. 33 para. 2(a) inserted (with effect in accordance with s. 73(6) of the amending Act) by Finance Act 2015 (c. 11), s. 73(5)(a)

Amendment of return by chargeable person

- 3 (1) A person who has delivered a return may amend the return by notice to an officer of Revenue and Customs.
- (2) The Commissioners for Her Majesty's Revenue and Customs may require that notices under this paragraph—

Status: Point in time view as at 06/04/2016.

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- (a) are in a specified form, or
 - (b) contain specified information.
- (3) An amendment under this paragraph must be made by the end of the next chargeable period after the chargeable period to which the return relates (but see the exception that follows).
- (4) If a return is delivered on or after 1 January in the chargeable period next after that to which it relates, the latest time for amending the return under this paragraph is the end of the period of 3 months after the day on which the return is delivered.

Correction of return by HMRC

- 4 (1) An officer of Revenue and Customs may correct any obvious error or omission in a return.
- (2) A correction under this paragraph—
- (a) is made by notice to the chargeable person, and
 - (b) is regarded as effecting an amendment of the return.
- (3) The reference in sub-paragraph (1) to an error includes, for instance, an arithmetical mistake or an error of principle.
- (4) A correction under this paragraph must be made within the 9 months beginning with—
- (a) the day on which the return was delivered, or
 - (b) if the correction is needed as a result of an amendment under paragraph 3, the day on which the amendment was made.
- (5) A correction under this paragraph has no effect if the chargeable person—
- (a) amends the return so as to reject the correction, or
 - (b) gives a notice rejecting the correction in the special period mentioned in sub-paragraph (6).
- (6) A notice is given in the “special period” if it is given—
- (a) after the end of the period within which the chargeable person may amend the return, but
 - (b) before the end of the 3 months beginning with the date of issue of the notice of correction.
- (7) A notice under sub-paragraph (5)(b) must be given to HMRC.

PART 2

DUTY TO KEEP AND PRESERVE RECORDS

Duty to keep and preserve records

- 5 (1) A person who is required to deliver a return for a chargeable period must—
- (a) keep any records that may be needed to enable the person to deliver a correct and complete return, and
 - (b) preserve those records in accordance with this paragraph.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (2) The records must be preserved until the end of the later of the relevant day and the date on which—
 - (a) an enquiry into the return is completed, or
 - (b) if there is no enquiry, an officer of Revenue and Customs no longer has power to enquire into the return.
- (3) “The relevant day” means—
 - (a) the sixth anniversary of the last day of the chargeable period, or
 - (b) any earlier day that may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs.
- (4) Different days may be specified for different purposes under sub-paragraph (3)(b).
- (5) The records required to be kept and preserved under this paragraph include—
 - (a) details of any relevant transaction (including any contract or conveyance and any supporting maps, plans or similar documents and records of relevant payments, receipts and financial arrangements);
 - (b) records of any valuation of the single-dwelling interest relevant to its value on any day in the chargeable period.
- (6) The Commissioners for Her Majesty's Revenue and Customs may by regulations—
 - (a) provide that the records required to be kept under this paragraph do, or do not, include records specified in the regulations;
 - (b) specify supporting documents that are required to be kept under this paragraph.
- (7) Regulations under this paragraph may make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).
- (8) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.

Preservation of information etc

- 6 The duty under paragraph 5 to preserve records may be satisfied—
 - (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.

Penalty for failure to keep and preserve records

- 7 (1) A person who fails to comply with paragraph 5 in relation to a chargeable period is liable to a penalty not exceeding £3,000, subject to the following exception.
- (2) No penalty is incurred if an officer of Revenue and Customs is satisfied that any facts that it is reasonable to require should be proved to HMRC, and that would have been proved by the records, are proved by other documentary evidence provided to them.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

PART 3

ENQUIRY INTO RETURN

Notice of enquiry

- 8 (1) An officer of Revenue and Customs may enquire into a return if sub-paragraph (2) has been complied with.
- (2) Notice of the intention to make an enquiry must be given—
- (a) to the person by whom or on whose behalf the return was delivered (“the relevant person”);
 - (b) before the end of the period of 12 months after the relevant date.
- (3) The relevant date is—
- (a) the filing date, if the return was delivered on or before that date;
 - (b) the date on which the return was delivered, if the return was delivered after the filing date;
 - (c) the date on which the amendment was made, if the return is amended under paragraph 3 (amendment by person making the return).
- (4) A return that has been the subject of one notice under this paragraph may not be the subject of another, except a notice given in consequence of an amendment (or another amendment) of the return under paragraph 3.
- (5) A notice under this paragraph is referred to as a “notice of enquiry”.

Scope of enquiry

- 9 (1) An enquiry extends to anything contained in the return, or required to be contained in the return, that relates—
- (a) to the question whether the relevant person is chargeable to tax with respect to the interest to which the return relates for the chargeable period concerned, or
 - (b) to the amount of tax chargeable on the relevant person with respect to that interest for that period.
- (2) Sub-paragraph (3) applies if the notice of enquiry is given as a result of the amendment of a return under paragraph 3 (amendment by person making the return) —
- (a) at a time when it is no longer possible to give a notice of enquiry under paragraph 8(3)(a) or (b), or
 - (b) after an enquiry into the return has been completed.
- (3) The enquiry is limited to—
- (a) matters to which the amendment relates, and
 - (b) matters affected by the amendment.

Amendment of self assessment during enquiry to prevent loss of tax

- 10 (1) If at a time when an enquiry is in progress into a return an officer of Revenue and Customs forms the opinion—

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (a) that the amount stated in the self assessment contained in the return as the amount of tax payable is insufficient, and
- (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,

the officer may by notice in writing to the relevant person amend the assessment to make good the deficiency.

- (2) If the enquiry is one that is limited by paragraph 9(2) and (3) to matters arising from an amendment of the return, sub-paragraph (1) above applies only so far as the deficiency is attributable to the amendment.
- (3) For the purposes of this paragraph the period during which an enquiry is in progress is the whole of the period—
 - (a) beginning with the day on which the notice of enquiry is given, and
 - (b) ending with the day on which the enquiry is completed.

Referral of questions to tribunal during enquiry

- 11 (1) At any time when an enquiry is in progress into a return any question arising in connection with the subject-matter of the return may be referred to the tribunal for determination.
- (2) Notice of the referral must be given to the tribunal jointly by the relevant person and an officer of Revenue and Customs.
- (3) More than one notice of referral may be given under this paragraph in relation to an enquiry.
- (4) For the purposes of this paragraph the period during which an enquiry is in progress is the whole of the period—
 - (a) beginning with the day on which the notice of enquiry is given, and
 - (b) ending with the day on which the enquiry is completed.

Withdrawal of notice of referral

- 12 An officer of Revenue and Customs or the relevant person may withdraw a notice of referral under paragraph 11.

Effect of referral on enquiry

- 13 (1) While proceedings on a referral under paragraph 11 are in progress in relation to an enquiry—
 - (a) no closure notice may be given in relation to the enquiry, and
 - (b) no application may be made for a direction to give a closure notice.
- (2) Proceedings on a referral are “in progress” where—
 - (a) notice of referral has been given and has not been withdrawn, and
 - (b) the questions referred have not been finally determined.
- (3) A question referred has been “finally determined” when—
 - (a) it has been determined by the tribunal, and
 - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).

Status: Point in time view as at 06/04/2016.

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Effect of determination

- 14 (1) A determination under paragraph 11 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) The officer of Revenue and Customs conducting the enquiry must take the determination into account—
- (a) in reaching conclusions on the enquiry, and
 - (b) in the formulation of any amendments of the return that may be required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary issue in that appeal.

Tribunal to which referrals are made

- 15 (1) Where the question to be referred under paragraph 11 is of the market value of any single-dwelling interest, the referral is to be made to—
- (a) the Upper Tribunal, if the land is in England and Wales;
 - (b) the Lands Tribunal for Scotland, if the land is in Scotland;
 - (c) the Lands Tribunal for Northern Ireland, if the land is in Northern Ireland.
- (2) In any other case a referral under paragraph 11 is to be made to—
- (a) the First-tier Tribunal, or
 - (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal.
- (3) References to “the tribunal” in paragraphs 11 and 13 are to be read accordingly.

Completion of enquiry

- 16 (1) An enquiry under paragraph 8 is completed when an officer of Revenue and Customs informs the relevant person by a notice (a “closure notice”) that the enquiry is complete and states the conclusions reached in the enquiry.
- (2) A closure notice must either—
- (a) state that in the officer's opinion no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to the officer's conclusions.
- (3) A closure notice takes effect when it is issued.

Direction to complete enquiry

- 17 (1) The relevant person may apply to the tribunal for a direction that a closure notice is to be given within a specified period.
- (2) The tribunal hearing the application must give a direction unless satisfied that HMRC have reasonable grounds for not giving a closure notice within that period.
- (3) In this paragraph “the tribunal” means—
- (a) the First-tier Tribunal, or
 - (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

Status: Point in time view as at 06/04/2016.

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PART 4

HMRC DETERMINATION WHERE NO RETURN DELIVERED

Determination of tax chargeable if no return delivered

- 18 (1) This paragraph applies where condition A or condition B is met.
- (2) Condition A is that—
- (a) an officer of Revenue and Customs has reason to believe that a person (“P”) is chargeable to tax for a chargeable period in respect of a single-dwelling interest,
 - (b) P has not made an annual tax on enveloped dwellings return for the period in respect of the interest, and
 - (c) the relevant filing date has passed.
- (3) Condition B is that—
- (a) an officer of Revenue and Customs has reason to believe that additional tax is payable by a person (“P”) under section 163(2) for a chargeable period in respect of a single-dwelling interest,
 - (b) P has not made a return of the adjusted chargeable amount for the period in respect of the interest, and
 - (c) the relevant filing date has passed.
- (4) “The relevant filing date” means the date by which the officer believes a return was required to be delivered.
- (5) The officer may make a determination (an “HMRC determination”) to the best of the officer’s information and belief of the amount of tax to which P is chargeable for the period concerned with respect to the interest.
- (6) Notice of the determination must be given to P and must state the date on which it is issued.
- (7) No HMRC determination may be made more than 4 years after the end of the chargeable period to which it relates.

Determination to have effect as a self assessment

- 19 (1) A determination under paragraph 18 has effect for enforcement purposes as if it were a self assessment made by P.
- (2) In sub-paragraph (1) “for enforcement purposes” means for the purposes of section 165 and Schedule 12 to FA 2003 (collection and recovery of tax etc).
- (3) Nothing in this paragraph affects any liability of a person to a penalty for failure to deliver a return.

Determination superseded by actual self assessment

- 20 (1) If after an HMRC determination has been made P delivers a return for the chargeable period with respect to the interest [F2 in question containing a self assessment, that self assessment] supersedes the determination.
- (2) Sub-paragraph (1) does not apply to a return delivered—

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (a) more than 4 years after the power to make the determination first became exercisable, or
 - (b) more than 12 months after the date of the determination,
- whichever is the later.

(3) Where—

- (a) proceedings have been begun for the recovery of any tax charged by an HMRC determination, and
- (b) before the proceedings are concluded the determination is superseded by a self assessment,

the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self assessment as is due and payable and has not yet been paid.

[^{F3}(4) Where—

- (a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement of deduction from accounts) for the recovery of an amount (“the original amount”) of tax charged by an HMRC determination, and
- (b) before that action is concluded, the determination is superseded by a self-assessment,

that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not yet been paid and does not exceed the original amount.]

Textual Amendments

F2 Words in Sch. 33 para. 20(1) substituted (with effect in accordance with s. 73(6) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 73\(5\)\(b\)](#)

F3 [Sch. 33 para. 20\(4\)](#) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), Sch. 8 para. 42](#)

PART 5

HMRC ASSESSMENTS

Assessment where loss of tax discovered

- 21 (1) Sub-paragraph (2) applies if an officer of Revenue and Customs discovers that—
- (a) an amount of tax that ought to have been assessed under this Part of this Act as tax chargeable on a person for a chargeable period with respect to a single-dwelling interest has not been assessed,
 - (b) an assessment of the tax chargeable on a person for a chargeable period in respect of a single-dwelling interest is or has become insufficient, or
 - (c) relief has been given that is or has become excessive.
- (2) An officer of Revenue and Customs may make an assessment (a “discovery assessment”) in the amount or further amount that ought in the officer's opinion to be charged in order to make good to the Crown the loss of tax.

*Status: Point in time view as at 06/04/2016.**Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)*

- (3) The functions of an officer of Revenue and Customs under this paragraph are also exercisable by the Commissioners for Her Majesty's Revenue and Customs.

Assessment to recover excessive repayment of tax

- 22 (1) If an amount of tax has been, but ought not to have been, repaid to a person that amount may be assessed and recovered as if it were unpaid tax.
- (2) If the repayment was made with interest, the amount assessed and recovered may include the amount of interest that ought not to have been paid.

References to “the taxpayer”

- 23 In paragraphs 24 to 27 “taxpayer” means—
- (a) in relation to an assessment under paragraph 21, the chargeable person;
 - (b) in relation to an assessment under paragraph 22, the person mentioned in paragraph 22(1).

Conditions for making assessment where return has been delivered

- 24 (1) If the taxpayer has delivered a return in respect of the interest in question for the chargeable period in question, an assessment under paragraph 21 or 22 may only be made in the two cases specified in sub-paragraphs (2) and (3). See also the further restriction in sub-paragraph (7).
- (2) The first case is where the situation mentioned in paragraph 21(1) or 22(1) was brought about carelessly or deliberately by—
- (a) the taxpayer,
 - (b) a person acting on behalf of the taxpayer, or
 - (c) a person who was a partner of the taxpayer at the relevant time.
- (3) The second case is where it could not reasonably have been expected that an officer of Revenue and Customs in possession of the information made available to HMRC before the relevant time would be aware at the relevant time of the situation mentioned in paragraph 21(1) or 22(1).
- (4) In sub-paragraph (3) “the relevant time” means the time HMRC—
- (a) ceased to be entitled to give a notice of enquiry into the return, or
 - (b) completed their enquiries into the return.
- (5) For this purpose information is regarded as made available to HMRC if—
- (a) it is contained in a return delivered by the taxpayer,
 - (b) it is contained in any documents produced or information provided to an officer of Revenue and Customs for the purposes of an enquiry into any such return,
 - (c) it is information the existence and relevance of which officers of Revenue and Customs could reasonably have been expected to infer from information made available as mentioned in paragraph (a) or (b), or
 - (d) it is information the existence and relevance of which was notified to an officer of Revenue and Customs by the taxpayer or a person acting on the taxpayer's behalf.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (6) In sub-paragraph (5)(c) and (d) “relevance” means relevance as regards the situation mentioned in paragraph 21(1) or 22(1).
- (7) No assessment may be made under paragraph 21 or 22 if—
- (a) the situation mentioned in paragraph 21(1) or 22(1) is attributable to a mistake in the return as to the basis on which the tax liability ought to have been calculated, and
 - (b) the return was in fact made on the basis prevailing, or in accordance with the practice generally prevailing, at the time it was made.

Time limit for assessments

- 25 (1) The general rule is that no assessment may be made more than 4 years after the end of the chargeable period to which the assessment relates.
- (2) An assessment of a person to tax in a case involving a loss of tax brought about carelessly by the taxpayer or a related person may be made up to 6 years after the end of the chargeable period to which the assessment relates.
- (3) An assessment to which this sub-paragraph applies may be made up to 20 years after the end of the chargeable period to which the assessment relates.
- (4) Sub-paragraph (3) applies to an assessment of a person in any case involving a loss of tax—
- (a) brought about deliberately by the taxpayer or a related person,
 - (b) attributable to a failure by the taxpayer to comply with obligations under section 159(1) or 160(1) (duty to make annual tax on enveloped dwellings return or return of adjusted chargeable amount),^{F4} ...
 - (c) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of FA 2004 (obligation of parties to tax avoidance schemes to provide information to HMRC).
^{F5}, or
 - (d) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of FA 2014 (duty to notify Commissioners of promoter reference number) but failed to do so.]
- (5) An assessment under paragraph 22 (assessment to recover excessive repayment of tax) is not out of time if it is made—
- (a) while an enquiry is in progress into a relevant return, or
 - (b) within the period of one year beginning with the date on which the repayment in question was made.
- (6) In sub-paragraph (5)—
- “in progress” is to be read in accordance with paragraph 11(4);
- “relevant return” means a return delivered by the taxpayer and relating to the chargeable period and the interest in question.
- (7) If the taxpayer has died—

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (a) any assessment on the personal representatives must be made within 4 years after the death, and
 - (b) an assessment is not to be made by virtue of sub-paragraph (2) in respect of a chargeable period that ended more than 6 years before the death.
- (8) Any objection to the making of an assessment on the ground that the time limit for making it has expired can only be made on an appeal against the assessment.
- (9) In this paragraph “related person”, in relation to the taxpayer, means—
- (a) a person acting on the taxpayer's behalf, or
 - (b) a person who was the partner of the taxpayer at the relevant time.

Textual Amendments

- F4** Word in [Sch. 33 para. 25\(4\)](#) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 277\(6\)\(a\)](#) (with [ss. 269-271](#))
- F5** [Sch. 33 para. 25\(4\)\(d\)](#) and word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 277\(6\)\(b\)](#) (with [ss. 269-271](#))

Losses brought about carelessly or deliberately

- 26 (1) This paragraph applies for the purposes of paragraphs 24 and 25.
- (2) A loss of tax is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that loss.
- (3) Sub-paragraph (4) applies where—
- (a) information is provided to HMRC,
 - (b) the person who provided the information, or the person on whose behalf the information was provided, discovers some time later that the information was inaccurate, and
 - (c) that person fails to take reasonable steps to inform HMRC.
- (4) Any loss of tax brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.
- (5) References to a loss of tax brought about deliberately by a person include a loss of tax brought about as a result of a deliberate inaccuracy in a document given to HMRC by or on behalf of that person.

Assessment procedure

- 27 (1) Notice of an assessment must be served on the taxpayer.
- (2) The notice must state—
- (a) the tax due,
 - (b) the date on which the notice is issued, and
 - (c) the time within which any appeal against the assessment must be made.
- (3) After notice of the assessment has been served on the taxpayer, the assessment may not be altered except in accordance with the express provisions of this Part of this Act.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (4) Where an officer of Revenue and Customs has decided to make an assessment to tax, and has taken all other decisions needed for arriving at the amount of the assessment, the officer may entrust to some other officer of Revenue and Customs the responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment.

PART 6

RELIEF IN CASE OF OVERPAID TAX OR EXCESSIVE ASSESSMENT

Relief in case of double assessment

- 28 (1) A person who believes that tax has been assessed on that person more than once in respect of the same matter may make a claim to the Commissioners for Her Majesty's Revenue and Customs for relief against any double charge.
- (2) Schedule 11A to FA 2003 (claims not included in returns) applies in relation to a claim under sub-paragraph (1) as it applies to a claim such as is mentioned in paragraph 1 of that Schedule.

Claim for relief for overpaid tax etc

- 29 (1) This paragraph applies where—
- (a) a person has paid an amount by way of tax but believes the tax was not chargeable, or
 - (b) a person has been assessed as chargeable to an amount of tax, or a determination has been made that a person is chargeable to an amount of tax but the person believes the tax is not chargeable.
- (2) The person may make a claim to the Commissioners for Her Majesty's Revenue and Customs for the amount to be repaid or discharged.
- (3) Where this paragraph applies, the Commissioners for Her Majesty's Revenue and Customs are not liable to give relief, except as provided in this Schedule or by or under any other provision of this Part of this Act.
- (4) For the purposes of this paragraph and paragraphs 30 to 34, an amount paid by one person on behalf of another is treated as paid by the other person.

Cases in which Commissioners are not liable to give effect to a claim

- 30 (1) The Commissioners for Her Majesty's Revenue and Customs are not liable to give effect to a claim under paragraph 29 if or to the extent that the claim falls within a case described in this paragraph.
- (2) Case A is where the amount of tax paid, or liable to be paid, is excessive because of—
- (a) a mistake in a claim, or
 - (b) a mistake consisting of making, or failing to make, a claim.
- (3) Case B is where the claimant is or will be able to seek relief by taking other steps under this Part of this Act.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (4) Case C is where the claimant—
- (a) could have sought relief by taking such steps within a period that has now expired, and
 - (b) knew or ought reasonably to have known, before the end of that period, that such relief was available.
- (5) Case D is where the claim is made on grounds that—
- (a) have been put to a court or tribunal in the course of an appeal by the claimant relating to the amount paid or liable to be paid, or
 - (b) have been put to HMRC in the course of an appeal by the claimant relating to that amount that is treated as having been determined by a tribunal by virtue of paragraph 46 (settling of appeals by agreement).
- (6) Case E is where the claimant knew, or ought reasonably to have known, of the grounds for the claim before the latest of the following—
- (a) the date on which a relevant appeal in the course of which the ground could have been put forward was determined by a court or tribunal (or is treated as having been so determined);
 - (b) the date on which the claimant withdrew a relevant appeal to a court or tribunal;
 - (c) the end of the period in which the claimant was entitled to make a relevant appeal to a court or tribunal.
- In this sub-paragraph “relevant appeal” means an appeal by the claimant relating to the amount paid or liable to be paid.
- (7) Case F is where the amount in question was paid or is liable to be paid—
- (a) in consequence of proceedings enforcing the payment of that amount brought against the claimant by HMRC, or
 - (b) in accordance with an agreement between the claimant and HMRC settling such proceedings.
- (8) Case G is where—
- (a) the amount paid, or liable to be paid, is excessive by reason of a mistake in calculating the claimant's liability to tax, and
 - (b) liability was calculated in accordance with the practice generally prevailing at the time.
- (9) Case G does not apply where the amount paid, or liable to be paid, is tax which has been charged contrary to EU law.
- (10) For the purposes of sub-paragraph (9), an amount of tax is charged contrary to EU law if, in the circumstances in question, the charge to tax is contrary to—
- (a) the provisions relating to the free movement of goods, persons, services and capital in Titles II and IV of Part 3 of the Treaty on the Functioning of the European Union, or
 - (b) the provisions of any subsequent treaty replacing the provisions mentioned in paragraph (a).

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

Making a claim

- 31 (1) A claim under paragraph 29 must be made within the period of 4 years after the end of the chargeable period to which the payment by way of tax, or the assessment or determination, relates.
- (2) A claim under paragraph 29 may not be made by being included in a return.
- (3) Schedule 11A to FA 2003 (claims not included in returns) applies in relation to a claim under paragraph 29 as it applies to a claim such as is mentioned in paragraph 1 of that Schedule.

The claimant: partnerships

- 32 (1) This paragraph is about the application of paragraph 29 in a case where either—
- (a) (in a case falling within sub-paragraph (1)(a) of that paragraph) the person paid the amount in question in the capacity of a responsible partner or representative partner, or
 - (b) (in a case falling within sub-paragraph (1)(b) of that paragraph) the assessment was made on, or the determination related to the liability of, the person in such a capacity.
- (2) In such a case, only a relevant person who has been nominated to do so by all of the relevant persons may make a claim under paragraph 29 in respect of the amount in question.
- (3) The relevant persons are all the persons who would have been liable as responsible partners to pay the amount in question had the payment been due or (in a case falling within sub-paragraph (1)(b)) had the assessment or determination been correctly made.

Assessment of claimant in connection with claim

- 33 (1) This paragraph applies where—
- (a) a claim is made under paragraph 29 (relief for overpaid tax etc),
 - (b) the grounds for giving effect to the claim also provide grounds for a discovery assessment on the claimant in respect of single-dwelling interest, and
 - (c) such an assessment could be made but for a relevant restriction.
- (2) In a case falling within paragraph 32(1)(a) or (b), the reference to the claimant in sub-paragraph (1)(b) of this paragraph includes any relevant person (as defined in paragraph 32(3)).
- (3) The following are relevant restrictions—
- (a) the restrictions in paragraph 24 (assessment where return has been delivered);
 - (b) the expiry of a time limit for making a discovery assessment.
- (4) Where this paragraph applies—
- (a) the relevant restrictions are to be disregarded, and
 - (b) the discovery assessment is not out of time if it is made before the final determination of the claim.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (5) A claim is not finally determined until it, or the amount to which it relates, can no longer be varied (whether on appeal or otherwise).

Contract settlements

- 34 (1) In paragraph 29(1)(a) the reference to an amount paid by a person by way of tax includes an amount paid by a person under a contract settlement in connection with tax believed to be due.
- (2) Sub-paragraphs (3) to (6) apply if the person who paid the amount under the contract settlement (“the payer”) and the person from whom the tax was due (“the taxpayer”) are not the same person.
- (3) In relation to a claim under paragraph 29 in respect of that amount—
- (a) the references to the claimant in paragraph 30(5), (6) and (7) (Cases D, E and F) have effect as if they included the taxpayer,
 - (b) the reference to the claimant in paragraph 30(8) (case G) has effect as if it were a reference to the taxpayer,
 - (c) the reference to the claimant in paragraph 33(1)(b) has effect as if it were a reference to the taxpayer, and
 - (d) references to tax in Schedule 11A to FA 2003 (as it applies to a claim under paragraph 29) include the amount paid under the contract settlement.
- (4) Sub-paragraph (5) applies where the grounds for giving effect to a claim by the payer in respect of the amount also provide grounds for a discovery assessment on the taxpayer in respect of any single-dwelling interest.
- (5) The Commissioners for Her Majesty's Revenue and Customs may set any amount repayable to the payer as a result of the claim against any amount payable by the taxpayer as a result of the assessment.
- (6) The obligations of the Commissioners for Her Majesty's Revenue and Customs and the taxpayer are discharged to the extent of any set-off under sub-paragraph (5).
- (7) “Contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of an enactment.

PART 7

REVIEWS AND APPEALS

Right of appeal

- 35 (1) An appeal may be brought against—
- (a) an amendment of a self assessment under paragraph 10 (amendment during enquiry to prevent loss of tax),
 - (b) a conclusion stated or amendment made by a closure notice (see paragraph 16),
 - (c) an HMRC determination under paragraph 18 (determination of tax chargeable if no return delivered),
 - (d) a discovery assessment (see paragraph 21), or

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (e) an assessment under paragraph 22 (assessment to recover excessive repayment).
- (2) If an appeal under sub-paragraph (1)(a) against an amendment of a self assessment is made while an enquiry is in progress none of the steps mentioned in paragraph 38(2) (a) to (c) may be taken in relation to the appeal until the enquiry is completed.

Modifications etc. (not altering text)

- C1** Sch. 33 para. 35(1)(b) excluded (with application in accordance with Sch. 31 of the amending Act) by Finance Act 2014 (c. 26), ss., 208(11)(e) 208(10)

Notice of appeal

- 36 (1) Notice of an appeal under paragraph 35 must be given—
- (a) in writing,
 - (b) within 30 days after the specified date,
 - (c) to HMRC.
- (2) In sub-paragraph (1) “specified date” means—
- (a) in relation to an appeal under paragraph 35(1)(a), the date on which the notice of amendment was issued;
 - (b) in relation to an appeal under paragraph 35(1)(b), the date on which the closure notice was issued;
 - (c) in relation to an appeal under paragraph 35(1)(c) the date on which the HMRC determination was issued;
 - (d) in relation to an appeal under paragraph 35(1)(d) or (e), the date on which the notice of assessment was issued.
- (3) The notice of appeal must specify the grounds of appeal.
- (4) Where a determination has been made under paragraph 18 as to the amount of tax to which a person is chargeable with respect to a single-dwelling interest, the only grounds on which an appeal lies under paragraph 35(1)(c) are—
- (a) that the condition in section 94(2)(a) (nature and value of interest) is not met in relation to the interest in question on any day to which the determination relates,
 - (b) that the person, partnership or scheme that the determination identifies as meeting the ownership condition on one or more days does not meet that condition on any day in the chargeable period,
 - (c) if the tax is determined to be chargeable by virtue of section 94(5), that a person identified in the determination as one of the responsible partners is not a responsible partner in relation to any tax chargeable for the period in question, or
 - (d) if the tax is determined to be chargeable by virtue of section 94(6), that the person identified in the determination as the chargeable person in relation to the collective investment scheme concerned is not the chargeable person.

Late notice of appeal

- 37 (1) This paragraph applies in a case where—

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (a) notice of appeal may be given to HMRC under this Schedule, but
 - (b) no notice is given before the relevant time limit.
- (2) Notice may be given after the relevant time limit if—
- (a) HMRC agree, or
 - (b) where HMRC do not agree, the tribunal gives permission.
- (3) HMRC must agree to notice being given after the relevant time limit if the appellant has requested in writing that HMRC do so and HMRC are satisfied—
- (a) that there was reasonable excuse for not giving the notice before the relevant time limit, and
 - (b) that the request has been made without unreasonable delay.
- (4) If a request of the kind mentioned in sub-paragraph (3) is made, HMRC must notify the appellant whether or not HMRC agree to the request.
- (5) In this paragraph “relevant time limit”, in relation to notice of appeal, means the time before which the notice must to be given (disregarding this paragraph).

Steps that may be taken following notice of appeal

- 38 (1) This paragraph applies if notice of appeal has been given to HMRC.
- (2) In such a case—
- (a) the appellant may notify HMRC that it requires them to review the matter in question (see paragraph 39),
 - (b) HMRC may notify the appellant of an offer to review the matter in question (see paragraph 40), or
 - (c) the appellant may notify the appeal to the tribunal.
- (3) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (4) See paragraphs 43 and 44 for provision about the circumstances in which an appeal may be notified to the tribunal after a review has been required by the appellant or offered by HMRC.
- (5) This paragraph does not prevent the matter in question from being dealt with in accordance with paragraph 46(1) and (2) (settling of appeals by agreement).

Right of appellant to require review

- 39 (1) If the appellant notifies HMRC that it requires them to review the matter in question, HMRC must—
- (a) notify the appellant of HMRC's view of the matter in question within the relevant period, and
 - (b) review the matter in question in accordance with paragraph 41.
- (2) Sub-paragraph (1) does not apply if—
- (a) the appellant has already given a notification under this paragraph in relation to the matter in question,
 - (b) HMRC have given a notification under paragraph 40 in relation to the matter in question, or

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

(c) the appellant has notified the appeal to the tribunal.

(3) In this paragraph “the relevant period” means—

- (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
- (b) such longer period as is reasonable.

Offer of review by HMRC

40 (1) Sub-paragraphs (2) to (5) apply if HMRC notify the appellant of an offer to review the matter in question.

(2) The notification must include a statement of HMRC's view of the matter in question.

(3) If the appellant notifies HMRC within the acceptance period that it accepts the offer, HMRC must review the matter in question in accordance with paragraph 41.

(4) If the appellant does not accept the offer in accordance with sub-paragraph (3)—

- (a) HMRC's view of the matter in question is treated as if it were contained in a settlement agreement (see paragraph 46(1)); but
- (b) paragraph 46(3) (right to withdraw from agreement) does not apply in relation to that notional agreement.

(5) Sub-paragraph (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal.

(See paragraph 44 for the circumstances in which the appellant may do so after accepting HMRC's offer of a review).

(6) HMRC may not take the action mentioned in sub-paragraph (1) at any time if before that time—

- (a) HMRC have given a notification under this paragraph in relation to the matter in question,
- (b) the appellant has given a notification under paragraph 39 in relation to the matter in question, or
- (c) the appellant has notified the appeal to the tribunal.

(7) In this paragraph “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.

Nature of review

41 (1) This paragraph applies if HMRC are required by paragraph 39 or 40 to review the matter in question.

(2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.

(3) For the purpose of sub-paragraph (2), HMRC must, in particular, have regard to steps taken before the beginning of the review—

- (a) by HMRC in deciding the matter in question, and
- (b) by any person in seeking to resolve disagreement about the matter in question.

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- (4) The review must take account of any representations made by the appellant at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that HMRC's view of the matter in question is to be—
 - (a) upheld,
 - (b) varied, or
 - (c) cancelled.
- (6) HMRC must notify the appellant of the conclusions of the review and their reasoning within—
 - (a) the period of 45 days beginning with the relevant day, or
 - (b) such other period as may be agreed.
- (7) In sub-paragraph (6) “relevant day” means—
 - (a) in a case where the appellant required the review, the day when HMRC notified the appellant of HMRC's view of the matter in question,
 - (b) in a case where HMRC offered the review, the day when HMRC received notification of the appellant's acceptance of the offer.
- (8) If HMRC do not give notice of the conclusions of the review within the period specified in sub-paragraph (6), the review is treated as having concluded that HMRC's view of the matter in question is upheld.
- (9) If sub-paragraph (8) applies, HMRC must notify the appellant of the conclusions which the review is treated as having reached.

Effect of conclusions of review

- 42 (1) If HMRC give notice of the conclusions of a review (see paragraph 41)—
 - (a) the conclusions are to be treated as if they were contained in a settlement agreement (see paragraph 46(1)), but
 - (b) paragraph 46(3) (withdrawal from agreement) does not apply in relation to that notional agreement.
- (2) Sub-paragraph (1) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal (see paragraphs 43 and 44).

Notifying appeal to tribunal after appellant has required review

- 43 (1) Where HMRC have notified an appellant under paragraph 39(1)(a) of their view of a matter to which an appeal under paragraph 35 relates, the appellant—
 - (a) may not notify the appeal to the tribunal before the beginning of the post-review period;
 - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (2) Except where sub-paragraph (3) applies, the post-review period is the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with paragraph 41(6).
- (3) If the period specified in paragraph 41(6) ends without HMRC having given notice of the conclusions of the review, the post-review period is the period that—

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (a) begins with the day following the last day of the period specified in paragraph 41(6), and
- (b) ends 30 days after the date of the document in which HMRC give notice of the conclusions of the review in accordance with paragraph 41(9).

Notifying appeal to tribunal after HMRC have offered review

- 44 (1) Where HMRC have offered to review the matter to which a notice of an appeal under paragraph 35 relates, the right of the appellant at any time to notify the appeal to the tribunal depends on whether or not the appellant has accepted the offer at that time.
- (2) If the appellant has accepted the offer, the appellant—
- (a) may not notify the appeal to the tribunal before the beginning of the post-review period;
 - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (3) If the appellant has not accepted the offer, the appellant—
- (a) may notify the appeal to the tribunal within the acceptance period;
 - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (4) In this paragraph—
- “acceptance period” has the same meaning as in paragraph 40;
 - “post-review period” has the same meaning as in paragraph 43.

Interpretation of paragraphs 38 to 44

- 45 (1) In paragraphs 38 to 44—
- (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is to a notification in writing.
- (2) In paragraphs 38 to 44, a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
- (a) notification of HMRC's view under paragraph 39(1)(a),
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under paragraph 40,
 - (c) notification of the conclusions of a review under paragraph 41(6) or (9).
- (3) But if a notification falling within any of the paragraphs of sub-paragraph (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.

Settling of appeals by agreement

- 46 (1) In relation to an appeal of which notice has been given under paragraph 36, “settlement agreement” means an agreement between the appellant and an officer of Revenue and Customs that is—
- (a) entered into before the appeal is determined, and
 - (b) to the effect that the decision appealed against should be upheld without variation, varied in a particular manner or discharged or cancelled.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (2) Where a settlement agreement is entered into in relation to an appeal, the consequences are to be the same (for all purposes) as if, at the time the agreement was entered into, the tribunal had decided the appeal and had upheld the decision without variation, varied it in that manner or discharged or cancelled it, as the case may be.
- (3) Sub-paragraph (2) does not apply if, within 30 days from the date when the settlement agreement was entered into, the appellant gives notice in writing to HMRC that it wishes to withdraw from the agreement.
- (4) Where a settlement agreement is not in writing—
 - (a) sub-paragraph (2) does not apply unless the fact that an agreement was entered into, and the terms agreed, are confirmed by notice in writing given by HMRC to the appellant or by the appellant to the HMRC, and
 - (b) the references in sub-paragraphs (2) and (3) to the time when the agreement was entered into are to be read as references to the time when the notice of confirmation was given.
- (5) Sub-paragraph (6) applies where notice of an appeal has been given under paragraph 36 and—
 - (a) the appellant notifies HMRC, orally or in writing, that the appellant does not wish to proceed with the appeal, and
 - (b) HMRC do not, within 30 days after that notification, give the appellant notice in writing indicating that they are unwilling that the appeal should be withdrawn.
- (6) Sub-paragraphs (1) to (4) have effect as if, at the date of the appellant's notification, the appellant and an officer of Revenue and Customs had agreed (orally or in writing, as the case may be) that the decision under appeal should be upheld without variation.
- (7) References in this paragraph to an agreement being entered into with an appellant, and to the giving of notice or notification by or to the appellant, include references to an agreement being entered into, or notice or notification being given by or to, a person acting on behalf of the appellant in relation to the appeal.

Appeal does not postpone recovery of tax

- 47 (1) Where there is an appeal under paragraph 35, the tax charged by the amendment or assessment in question remains due and payable as if there had been no appeal.
- (2) Sub-paragraph (1) is subject to paragraphs 48 and 49.

Application for payment of tax to be postponed

- 48 (1) If the appellant has grounds for believing that the amendment or assessment overcharges the appellant to tax, or as a result of the conclusion stated in the closure notice the tax charged on the appellant is excessive, the appellant may—
 - (a) first apply by notice in writing to HMRC within 30 days of the specified date for a determination by them of the amount of tax the payment of which should be postponed pending the determination of the appeal, and
 - (b) if the appellant does not agree with a determination made by HMRC under paragraph (a), refer the application for postponement to the tribunal within 30 days from the date of the document notifying HMRC's determination.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (2) An application under sub-paragraph (1)(a) must state the amount believed to be overcharged to tax and the grounds for that belief.
- (3) An application may be made more than 30 days after the specified date if there is a change in the circumstances of the case as a result of which the appellant has grounds for believing that it is overcharged to tax by the decision appealed against.
- (4) If, after an application under sub-paragraph (1) has been determined, there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount determined has become either excessive or insufficient, that party may (if the parties cannot agree on a revised determination) apply to the tribunal for a revised determination of that amount.
- (5) An application under sub-paragraph (4) may be made at any time before the determination of the appeal.
- (6) An application under this paragraph is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).
- (7) The amount of tax of which payment is to be postponed pending the determination of the appeal is the amount (if any) by which it appears that there are reasonable grounds for believing that the appellant is overcharged.
- (8) Where an application under this paragraph has been determined, section 163 has effect in relation to any tax of which payment is not postponed as if—
 - (a) the tax were payable in accordance with an assessment under paragraph 22 issued on the date on which the application was determined, and
 - (b) there was no appeal against that assessment.
- [^{F6}(8A) Sub-paragraphs (8B) and (8C) apply where a person has been given an accelerated payment notice under Chapter 3 of Part 4 of FA 2014 and that notice has not been withdrawn.
- (8B) Nothing in this paragraph enables the postponement of the payment of (as the case may be)—
 - (a) the understated tax to which the payment specified in the notice under section 220(2)(b) of that Act relates, or
 - (b) the disputed tax specified in the notice under section 221(2)(b) of that Act.
- (8C) Accordingly, if the payment of an amount of tax within sub-paragraph (8B)(b) is postponed by virtue of this paragraph immediately before the accelerated payment notice is given, it ceases to be so postponed with effect from the time that notice is given, and the tax is due and payable—
 - (a) if no representations were made under section 222 of that Act in respect of the notice, on or before the last day of the period of 90 days beginning with the day the notice is given, and
 - (b) if representations were so made, on or before whichever is later of—
 - (i) the last day of the 90 day period mentioned in paragraph (a), and
 - (ii) the last day of the period of 30 days beginning with the day on which HMRC's determination in respect of those representations is notified under section 222 of that Act.]
- (9) In this paragraph “specified date” has the meaning given by paragraph 36.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

Textual Amendments

F6 Sch. 33 para. 48(8A)-(8C) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 224\(5\)](#)

Modifications etc. (not altering text)

C2 Sch. 33 para. 48(8C) modified (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 227\(9\)\(d\)](#)

Agreement to postpone payment of tax

- 49 (1) If the appellant and an officer of Revenue and Customs agree that payment of an amount of tax should be postponed pending the determination of the appeal, the consequences are to be the same (for all purposes) as if the tribunal had, at the time when the agreement was entered into, made a direction to the same effect as the agreement. This is without prejudice to the making of a further agreement or further direction.
- (2) Where the agreement is not in writing—
- (a) sub-paragraph (1) does not apply unless the fact that an agreement was entered into, and the terms agreed, are confirmed by notice in writing given by the officer of Revenue and Customs to the appellant or by the appellant to that officer, and
 - (b) the reference in sub-paragraph (1) to the time when the agreement was entered into is to be read as a reference to the time when notice of confirmation was given.
- (3) References in this paragraph to an agreement being entered into with an appellant, and to the giving of notice to or by the appellant, include references to an agreement being entered into, or notice being given to or by, a person acting on behalf of the appellant in relation to the appeal.
- [^{F7}(4) Sub-paragraphs (8A) to (8C) of paragraph 48 apply for the purposes of this paragraph as they apply for the purposes of paragraph 48.]

Textual Amendments

F7 Sch. 33 para. 49(4) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 224\(6\)](#)

Assessments and self assessments

- 50 (1) This paragraph applies where an appeal under paragraph 35(1) has been notified to the tribunal.
- (2) If the tribunal decides that the appellant is overcharged by a self assessment or any other assessment, the assessment must be reduced accordingly.
- (3) If the tribunal does not so decide, the assessment is to stand good.
- (4) If it appears to the tribunal that the appellant is undercharged to tax by a self assessment or any other assessment, the assessment must be increased accordingly.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

Tribunal determinations

- 51 The determination of the tribunal in relation to any proceedings under this Part of this Schedule is to be final and conclusive except as otherwise provided in—
- (a) sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007, or
 - (b) this Part of this Act.

Payment of tax where appeal has been determined

- 52 (1) On the determination of an appeal under paragraph 35 any tax overpaid must be repaid.
- (2) On the determination of an appeal under paragraph 35, section 163(payment of tax) has effect in relation to any relevant tax as if—
- (a) the tax were payable in accordance with an assessment under paragraph 22 issued on the date on which HMRC issues to the appellant a notice of the total amount payable in accordance with the determination, and
 - (b) there had been no appeal against that assessment.
- (3) The reference in sub-paragraph (2) to “relevant tax” is to any tax payable in accordance with the determination, so far as it is tax—
- (a) the payment of which had been postponed, or
 - (b) which would not have been charged by the amendment or assessment if there had been no appeal.

Payment of tax where there is a further appeal

- 53 (1) Where a party to an appeal to the tribunal under paragraph 35 makes a further appeal, tax is to be payable or repayable in accordance with the determination of the tribunal or court (as the case may be), even though the further appeal is pending.
- (2) But if the amount charged by the assessment is altered by the order or judgment of the Upper Tribunal or court, then—
- (a) if too much tax has been paid, the amount overpaid must be refunded, with any interest allowed by the order or judgment, and
 - (b) if too little tax has been charged, the amount undercharged is due and payable at the end of the 30 days beginning with the date on which HMRC issue to the other party a notice of the total amount payable in accordance with the order or judgment.
- [^{F8}(3) Sub-paragraph (4) applies where—
- (a) an accelerated payment notice has been given to a party to the appeal under Chapter 3 of Part 4 of FA 2014 (and not withdrawn), and
 - (b) the assessment to which the appeal relates has effect, or partly has effect, to counteract the whole or part of the asserted advantage (within the meaning of section 219(3) of that Act) by reason of which the notice was given.
- (4) If, on the application of HMRC, the relevant court or tribunal considers it necessary for the protection of the revenue, it may direct that sub-paragraph (1) does not apply so far as the tax relates to the counteraction of the whole or part of the asserted advantage, and—
- (a) give permission to withhold all or part of any repayment, or
 - (b) require the provision of adequate security before repayment is made.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

- (5) “Relevant court or tribunal” means the tribunal or court from which permission or leave to appeal is sought.]

Textual Amendments

F8 Sch. 33 para. 53(3)-(5) inserted (17.7.2014) by Finance Act 2014 (c. 26), s. 225(3)

References to “the tribunal”

- 54 (1) In this Part of this Schedule “the tribunal” means—
- (a) the First-tier Tribunal, or
 - (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal.
- (2) Sub-paragraph (1) does not apply so far as sub-paragraph (3) requires otherwise.
- (3) Where the question in any dispute on any appeal under paragraph 35(1) is of the market value of any single-dwelling interest, that question is to be determined on a reference by—
- (a) the Upper Tribunal, if the land is in England and Wales;
 - (b) the Lands Tribunal for Scotland, if the land is in Scotland;
 - (c) the Lands Tribunal for Northern Ireland, if the land is in Northern Ireland.

PART 8

SUPPLEMENTARY

Application of Schedule in cases involving joint liability to tax

- 55 (1) This paragraph applies where—
- (a) section 97(2) applies and the other persons mentioned in section 97(1)(b) include a company, or
 - (b) section 97(4) applies and P is a company.
- (2) Any obligation to deliver a return with respect to the single-dwelling interest for the chargeable period concerned is a joint obligation of the persons who are jointly and severally liable under subsection (2) or (as the case may be) (4) of section 97; and a single return is required.

Partnerships

- 56 In relation to a return delivered by the responsible partners for a partnership, anything required or authorised under section 159 or 160 or this Schedule to be done by the responsible partners is required or authorised to be done by all the responsible partners.

Meaning of “return”

- 57 In this Schedule “return”, except where the contrary is indicated, means an annual tax on enveloped dwellings return or a return of the adjusted chargeable amount.

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33. (See end of Document for details)

Meaning of “filing date”

58 “Filing date”, in relation to a return, means the day by the end of which the return is required to be delivered.

Status:

Point in time view as at 06/04/2016.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 33.