

SCHEDULES

SCHEDULE 33

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

PART 3

ENQUIRY INTO RETURN

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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 16.