

SCHEDULES

SCHEDULE 33

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

PART 1

RETURNS

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.