

SCHEDULES

SCHEDULE 33

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

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.