

Status: Point in time view as at 01/04/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 33

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

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”.

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 8.