

SCHEDULES

SCHEDULE 34

ANNUAL TAX ON ENVELOPED DWELLINGS: INFORMATION AND ENFORCEMENT

PART 1

INFORMATION AND INSPECTION POWERS

- 1 Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- 2 In paragraph 12A (powers to inspect property for valuation etc), in sub-
paragraph (3)—
- (a) omit the “or” after paragraph (d), and
 - (b) after paragraph (e) insert “, or
 - (f) annual tax on enveloped dwellings.”
- 3 After paragraph 21A insert—

“Annual tax on enveloped dwellings: taxpayer notices following return

- 21B (1) Where a person has delivered, for a chargeable period with respect to a single-dwelling interest—
- (a) an annual tax on enveloped dwellings return, or
 - (b) a return of the adjusted chargeable amount,
- a taxpayer notice may not be given for the purpose of checking the person’s annual tax on enveloped dwellings position as regards the matters dealt with in that return.
- (2) Sub-paragraph (1) does not apply where, or to the extent that, any of conditions A to C is met.
- (3) Condition A is that notice of enquiry has been given in respect of—
- (a) the return, or
 - (b) a claim (or an amendment of a claim) made by the person in relation to the chargeable period,
- and the enquiry has not been completed.
- (4) In sub-paragraph (3) “notice of enquiry” means a notice under paragraph 8 of Schedule 33 to FA 2013 or paragraph 7 of Schedule 11A to FA 2003 (as applied by paragraphs 28(2) and 31(3) of Schedule 33 to FA 2013).
- (5) Condition B is that, as regards the person, an officer of Revenue and Customs has reason to suspect that—
- (a) an amount that ought to have been assessed to annual tax on enveloped dwellings for the chargeable period may not have been assessed,

Status: This is the original version (as it was originally enacted).

- (b) an assessment to annual tax on enveloped dwellings for the chargeable period may be or have become insufficient, or
 - (c) relief from annual tax on enveloped dwellings for the chargeable period may be or have become excessive.
 - (6) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking that person's position as regards a tax other than annual tax on enveloped dwellings.
 - (7) In this Schedule references to a "single-dwelling interest" are to be read in accordance with section 108 of FA 2013."
- 4 In paragraph 37 (partnerships), after sub-paragraph (2A) insert—
- “(2B) Where, in respect of a single-dwelling interest (see paragraph 21B(7)) to which one or more companies are or were entitled as members of a partnership, any member of the partnership has—
- (a) delivered an annual tax on enveloped dwellings return or a return of the adjusted chargeable amount under Part 3 of FA 2013, or
 - (b) made a claim under that Part of that Act,
- paragraph 21B (restrictions where taxpayer has delivered return) has effect as if that return had been delivered, or that claim had been made, by each member of the partnership.”
- 5 In paragraph 63(1) (meaning of “tax” in the Schedule), after paragraph (h) insert—
- “(ha) annual tax on enveloped dwellings,”.