

*Status: Point in time view as at 17/07/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, PART 2. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 34

#### ANNUAL TAX ON ENVELOPED DWELLINGS: INFORMATION AND ENFORCEMENT

#### PART 2

#### PENALTIES

##### *Errors in returns*

- 6 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to stamp duty reserve tax insert—

“Annual tax on enveloped dwellings	Annual tax on enveloped dwellings return.
Annual tax on enveloped dwellings	Return of adjusted chargeable amount.”

##### *Failure to make returns*

- 7 (1) In Schedule 55 to FA 2009 (penalty for failure to make returns etc), in the Table in paragraph 1, after item 11 insert—

“11A	Annual tax on enveloped dwellings	Annual tax on enveloped dwellings return under section 159 of FA 2013
11B	Annual tax on enveloped dwellings	Return of adjusted chargeable amount under section 160 of FA 2013”.

- (2) That Schedule, as amended by sub-paragraph (1), is taken to have come into force for the purposes of annual tax on enveloped dwellings on the date on which this Act is passed.

##### *Failure to make payments on time*

- 8 Paragraphs 9 to 12 contain amendments and modifications of Schedule 56 to FA 2009 (penalty for failure to make payments on time).

- 9 (1) The Table in paragraph 1 of that Schedule is amended as follows.  
(2) After item 10 insert—

“10A	Annual tax on enveloped dwellings	Amount payable under section 163(1) or (2) of FA 2013 (except an	The date falling 30 days after the date specified in section 163(1) or (2) of FA 2013
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amount falling within as the date by which the amount  
 item 23). must be paid”.

(3) After item 15 insert—

“15A	Annual tax on enveloped dwellings	Amount shown in determination under paragraph 18 of Schedule 33 to FA 2013	The date falling 30 days after the filing date for the return in question”.
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- (4) In item 17, in the second column, for “or 10” substitute “ , 10 or 10A ” and in the third column for “15” substitute “ 15A ”.
- 10 (1) Until paragraphs 2(13)(a) and 2(14)(a) of Schedule 11 to F(No. 3)A 2010 (which amend items 23 and 24) come into force, paragraph 1 of Schedule 56 to FA 2009 has effect as if—
- (a) in item 23 the references in the second and third columns to items 1 to 6, 9 or 10 included item 10A, and
  - (b) in item 24 the reference in the second column to items 1 to 6, 9 or 10 included item 10A.
- (2) With effect from the coming into force of paragraphs 2(13)(a) and 2(14)(a) of Schedule 11 to F(No. 3)A 2010, paragraph 1 of Schedule 56 to FA 2009 is amended as follows—
- (a) in item 23, in the second and third columns, for “9, 10” substitute “ 9 to 10A ”;
  - (b) in item 24, in the second column, for “9, 10” substitute “ 9 to 10A ”.
- 11 Until paragraph 3 of Schedule 11 to F(No. 3)A 2010 comes into force, paragraph 2(c) has effect as if the reference in that paragraph to items 1 to 10 were to items 1 to 10A.
- 12 Schedule 56 to FA 2009, as amended by paragraph 9, is taken to have come into force for the purposes of annual tax on enveloped dwellings on the date on which this Act is passed.

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