

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 35. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 35

Section 168

#### ANNUAL TAX ON ENVELOPED DWELLINGS: MISCELLANEOUS AMENDMENTS AND TRANSITORY PROVISION

##### PART 1

###### MISCELLANEOUS AMENDMENTS

###### *Provisional collection of taxes*

- 1 In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions), after “stamp duty land tax,” insert “annual tax on enveloped dwellings, ”.

###### *Disclosure of tax avoidance schemes*

- 2 In section 318(1) of FA 2004 (disclosure of tax avoidance schemes: interpretation), in the definition of “tax”—
- (a) omit the “or” after paragraph (f), and
  - (b) after paragraph (g) insert “, or
  - (h) annual tax on enveloped dwellings.”

###### *Definitions relating to charities*

- 3 In paragraph 7 of Schedule 6 to FA 2010 (definition of “charity”, “charitable company” and “charitable trust”)—
- (a) omit the “and” after paragraph (g), and
  - (b) after paragraph (h) insert “, and
  - (i) annual tax on enveloped dwellings.”

##### PART 2

###### TRANSITORY PROVISION: THE FIRST CHARGEABLE PERIOD

- 4 In relation to the chargeable period beginning on 1 April 2013, section 159(annual tax on enveloped dwellings return) has effect as if subsections (2) and (3) of that section provided as follows—
- “(2) A return under subsection (1) must be delivered by the end of 1 October 2013 if the days on which the person is within the charge with respect to the interest include 1 April 2013.

---

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 35. (See end of Document for details)*

---

- (3) If the days on which the person is within the charge with respect to the interest do not include 1 April 2013, the return must be delivered—
- (a) by the end of 1 October 2013, or
  - (b) by the end of the period of 30 days beginning with the first day in the chargeable period on which the person is within the charge with respect to the interest,
- whichever is the later.”

- 5 In relation to the chargeable period beginning on 1 April 2013, section 163(payment of tax) has effect as if subsection (1) of that section provided as follows—

- “(1) Tax charged on a person under section 99 with respect to a single-dwelling interest must be paid—
- (a) by the end of 31 October 2013, or
  - (b) if later, by the end of the filing date for the return.”

**Status:**

Point in time view as at 06/04/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 35.