



# Finance Act 2013

## 2013 CHAPTER 29

### PART 3

#### ANNUAL TAX ON ENVELOPED DWELLINGS

##### *Administration and payment of tax*

#### **162 Returns, enquiries, assessments and other administrative matters**

- (1) Schedule 33 contains provision about returns, enquiries and related matters.
- (2) The Treasury may by regulations—
  - (a) make any amendments of Schedule 33 that they may at any time think appropriate;
  - (b) make any amendment of any other provision of this Part that may be necessary in consequence of provision under paragraph (a).

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Section 162.