



# Finance Act 2016

## 2016 CHAPTER 24

### PART 6

#### APPRENTICESHIP LEVY

##### *Payment, collection and recovery*

#### **108 Time limits for assessment**

- (1) The general rule is that no assessment under regulations under section 105 may be made more than 4 years after the end of the tax year to which it relates.
- (2) An assessment on a person in a case of loss of apprenticeship levy brought about carelessly by the person may be made at any time not more than 6 years after the end of the tax year to which it relates.
- (3) An assessment on a person in a case falling within subsection (4) may be made at any time not more than 20 years after the end of the tax year to which it relates.
- (4) A case falls within this subsection if it involves a loss of apprenticeship levy—
  - (a) brought about deliberately by the person,
  - (b) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of FA 2004 (obligation of parties to tax avoidance schemes to provide information to HMRC), or
  - (c) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners under section 253 of FA 2014 (duty to notify Commissioners of promoter reference number) but failed to do so.
- (5) An assessment made by virtue of section 105(6) (amounts of levy repaid which ought not to have been repaid etc) is not out of time as a result of subsection (1) if it is made before the end of the tax year following that in which the amount assessed was repaid or paid (as the case may be).

*Status: Point in time view as at 28/11/2016.*

*Changes to legislation: Finance Act 2016, Section 108 is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (6) Subsections (2), (3) and (5) do not limit one another's application.
- (7) An objection to the making of an assessment on the ground that the time limit for making it has expired may only be made on an appeal against the assessment.
- (8) In subsections (2) and (4) references to a loss brought about by a person include a loss brought about by another person acting on behalf of that person.

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