



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Annual tax on enveloped dwellings

70 ATED: annual chargeable amount

- (1) In section 99 of FA 2013 (amount of tax chargeable), in the table in subsection (4), for the last four entries substitute—

“£23,350	More than £2 million but not more than £5 million.
£54,450	More than £5 million but not more than £10 million.
£109,050	More than £10 million but not more than £20 million.
£218,200	More than £20 million.”

- (2) The amendment made by subsection (1) has effect for the chargeable period beginning on 1 April 2015 and, subject to section 101 of FA 2013, for subsequent chargeable periods.
- (3) Section 101(1) of FA 2013 does not apply in relation to the chargeable period beginning on 1 April 2015.
- (4) Accordingly, the Treasury is not required to make an order under section 101(5) of FA 2013 in respect of that period.

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71 ATED: taxable value

In section 102 of FA 2013 (annual tax on enveloped dwellings: taxable value), after subsection (2) insert—

“(2A) But a day that is a valuation date only because of subsection (2)(b) (a “5-yearly valuation date”) is to be treated as if it were not a valuation date for the purpose of determining the taxable value of a single-dwelling interest on any day in the chargeable period beginning with that 5-yearly valuation date.”

72 ATED: interests held by connected persons

(1) Section 110 of FA 2013 (interests held by connected persons) is amended as follows.

(2) In subsection (1), after “If on any day” insert “ (“the relevant day”) ”.

(3) In subsection (2)—

- (a) omit “on the day in question”;
- (b) after “P’s single dwelling interest” insert “ on the relevant day ”;
- (c) for “£500,000” substitute “ £250,000 ”.

(4) After subsection (2) insert—

“(2A) Subsection (2B) applies in any case where—

- (a) C would (without subsection (2B)) be treated, as a result of subsection (1) (read with section 109), as entitled to a single-dwelling interest with a taxable value (on the relevant day) of more than £2 million, but
- (b) C would not be so treated if the value specified in subsection (2) were £500,000 (instead of £250,000).

(2B) Subsection (2) has effect as if the value specified in it were £500,000 (instead of £250,000).”

(5) The amendments made by this section have effect in relation to chargeable periods beginning on or after 1 April 2015.

73 ATED: returns

(1) Part 3 of FA 2013 (annual tax on enveloped dwellings) is amended as follows.

(2) In section 159 (annual tax on enveloped dwellings return), after subsection (3) insert—

“(3A) Where a person—

- (a) would (apart from this subsection) be required in accordance with subsection (2) to deliver a return for a chargeable period (“the later period”) by 30 April in that period, and
- (b) is also required in accordance with subsection (3) to deliver a return for the previous chargeable period by a date (“the later date”) which is later than 30 April in the later period,

subsection (2) has effect as if it required the return mentioned in paragraph (a) to be delivered by the later date.”

(3) After section 159 insert—

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“159A Relief declaration returns

- (1) “Relief declaration return” means an annual tax on enveloped dwellings return which—
 - (a) states that it is a relief declaration return,
 - (b) relates to one (and only one) of the types of relief listed in the table in subsection (9), and
 - (c) specifies which type of relief it relates to.
- (2) A relief declaration return may be made in respect of one or more single-dwelling interests.
- (3) A relief declaration return delivered to an officer of Revenue and Customs on a particular day (“the day of the claim”) is treated as made in respect of any single-dwelling interest in relation to which the conditions in subsection (4) are met (but need not contain information which identifies the particular single-dwelling interest or interests concerned).
- (4) The conditions are that—
 - (a) the person making the return is within the charge with respect to the single-dwelling interest on the day of the claim;
 - (b) the day of the claim is relievably in relation to the single-dwelling interest by virtue of a provision which relates to the type of relief specified in the return (see subsection (9));
 - (c) none of the days in the pre-claim period is a taxable day.
- (5) The statement under subsection (1)(a) in a relief declaration return is treated as a claim for interim relief (see section 100) with respect to the single-dwelling interest (or interests) in respect of which the return is made.
- (6) Subsection (7) applies where—
 - (a) a person has delivered to an officer of Revenue and Customs on any day a relief declaration return for a chargeable period with respect to one or more single-dwelling interests (“the existing return”), and
 - (b) there is a subsequent day (“day S”) in the same chargeable period on which the relevant conditions are met in relation to another single-dwelling interest.
- (7) The existing return is treated as also made with respect to that other single-dwelling interest.
- (8) For the purposes of subsection (6)(b), the “relevant conditions” are the same as the conditions in subsection (4), except that for this purpose references in subsection (4) to the day of the claim are to be read as references to day S.
- (9) This table sets out the numbered types of relief to which the provisions specified in the left hand column relate—

<i>Provision</i>	<i>Type of relief to which it relates</i>
Section 133 or 134 (property rental business)	1

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Section 137 (dwellings opened to the public)	2
Section 138 or 139 (property developers)	3
Section 141 (property traders)	4
Section 143 (financial institutions acquiring dwellings)	5
Section 145 (dwellings used for trade purposes: occupation by certain employees or partners)	6
Section 148 (farmhouses)	7
Section 150 (providers of social housing)	8

(10) Where a person—

- (a) has failed to make annual tax on enveloped dwellings returns in respect of two or more single-dwelling interests, and
- (b) could have discharged the duties in question by making a single relief declaration return in respect of all the interests,

the failure may be taken, for the purposes of Schedule 55 to FA 2009, to be a failure to make a single annual tax on enveloped dwellings return.

(11) In this section—

“pre-claim period” has the same meaning as in section 100;

“taxable day”, in relation to a person and a single-dwelling interest, means a day on which the person is within the charge with respect to the interest, other than a day which is relievable in relation to the interest.”

(4) In section 161 (return to include self-assessment), for subsection (2) substitute—

“(2) In subsection (1) “return” means—

- (a) an annual tax on enveloped dwellings return, or
- (b) a return of the adjusted chargeable amount.

(2A) The reference in subsection (2)(a) to an annual tax on enveloped dwellings return does not include a relief declaration return.”

(5) In Schedule 33 (annual tax on enveloped dwellings: returns etc)—

- (a) in paragraph 2(a), after “159” insert “, 159A ”;
- (b) in paragraph 20(1), for “in question, the self assessment included in that return” substitute “ in question containing a self assessment, that self assessment ”.

(6) The amendments made by subsections (1) to (5) have effect for chargeable periods beginning on or after 1 April 2015.

(7) In a case (not falling within section 109(5) of FA 2014) which falls within subsection (8), section 159 of FA 2013 (annual tax on enveloped dwellings return) has effect with the same modifications as are set out in section 109(6) of FA 2014 (which provides for extended filing periods in certain cases).

(8) The case is where—

- (a) a person has a duty to deliver to an officer of Revenue and Customs an annual tax on enveloped dwellings return with respect to a single-dwelling interest for the chargeable period beginning with 1 April 2015, and

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- (b) the circumstances on the first day in that chargeable period on which that person is within the charge with respect to that single-dwelling interest are such that that duty could be discharged by the delivery to an officer of Revenue and Customs on that day of a relief declaration return.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)