
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Amendment of return by company. (See end of Document for details)

SCHEDULES

SCHEDULE 1

BANK PAYROLL TAX

PART 2

COLLECTION AND MANAGEMENT OF TAX

Amendment of return by company

- 21 (1) A taxable company may amend its bank payroll tax return.
- (2) An amendment under this paragraph is made by notice to HMRC in such form, and accompanied by such information, as HMRC may reasonably require.
- (3) No such amendment may be made after 31 August 2011.
- (4) Nothing in sub-paragraph (1) permits a taxable company to amend its return to revise an amount determined under paragraph 7(2), 12(2) or 13(3) merely because the amount determined under that provision differs from the amount which is actually paid or provided (or loaned).

Changes to legislation:

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Amendment of return by company.