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

SCHEDULES

SCHEDULE 1

BANK PAYROLL TAX

PART 2

COLLECTION AND MANAGEMENT OF TAX

Content etc of return

- 19 (1) HMRC may publish requirements as to—
- (a) the information to be contained in bank payroll tax returns,
 - (b) the form in which they must be made,
 - (c) the manner in which they must be delivered, and
 - (d) the documents to be delivered with them.
- (2) A bank payroll tax return must include—
- (a) an assessment (a “self-assessment”) of the amount of bank payroll tax payable by the taxable company on the basis of the information contained in it, and
 - (b) a declaration by the person making it that, to the best of that person's knowledge, it is correct and complete.

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