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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 34. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 34

Section 164

#### ANNUAL TAX ON ENVELOPED DWELLINGS: INFORMATION AND ENFORCEMENT

#### PART 1

##### INFORMATION AND INSPECTION POWERS

- 1 Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- 2 In paragraph 12A (powers to inspect property for valuation etc), in sub-paragraph (3)—
- (a) omit the “or” after paragraph (d), and
  - (b) after paragraph (e) insert “, or
  - (f) annual tax on enveloped dwellings.”
- 3 After paragraph 21A insert—

*“Annual tax on enveloped dwellings: taxpayer notices following return*

- 21B(1) Where a person has delivered, for a chargeable period with respect to a single-dwelling interest—
- (a) an annual tax on enveloped dwellings return, or
  - (b) a return of the adjusted chargeable amount,
- a taxpayer notice may not be given for the purpose of checking the person's annual tax on enveloped dwellings position as regards the matters dealt with in that return.
- (2) Sub-paragraph (1) does not apply where, or to the extent that, any of conditions A to C is met.
- (3) Condition A is that notice of enquiry has been given in respect of—
- (a) the return, or
  - (b) a claim (or an amendment of a claim) made by the person in relation to the chargeable period,
- and the enquiry has not been completed.
- (4) In sub-paragraph (3) “notice of enquiry” means a notice under paragraph 8 of Schedule 33 to FA 2013 or paragraph 7 of Schedule 11A to FA 2003 (as applied by paragraphs 28(2) and 31(3) of Schedule 33 to FA 2013).
- (5) Condition B is that, as regards the person, an officer of Revenue and Customs has reason to suspect that—
- (a) an amount that ought to have been assessed to annual tax on enveloped dwellings for the chargeable period may not have been assessed,

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- (b) an assessment to annual tax on enveloped dwellings for the chargeable period may be or have become insufficient, or
  - (c) relief from annual tax on enveloped dwellings for the chargeable period may be or have become excessive.
- (6) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking that person's position as regards a tax other than annual tax on enveloped dwellings.
- (7) In this Schedule references to a “single-dwelling interest” are to be read in accordance with section 108 of FA 2013.”
- 4 In paragraph 37 (partnerships), after sub-paragraph (2A) insert—
- “(2B) Where, in respect of a single-dwelling interest (see paragraph 21B(7)) to which one or more companies are or were entitled as members of a partnership, any member of the partnership has—
- (a) delivered an annual tax on enveloped dwellings return or a return of the adjusted chargeable amount under Part 3 of FA 2013, or
  - (b) made a claim under that Part of that Act,
- paragraph 21B (restrictions where taxpayer has delivered return) has effect as if that return had been delivered, or that claim had been made, by each member of the partnership.”
- 5 In paragraph 63(1) (meaning of “tax” in the Schedule), after paragraph (h) insert—
- “(ha) annual tax on enveloped dwellings,”.

## PART 2

### PENALTIES

#### *Errors in returns*

- 6 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to stamp duty reserve tax insert—

“Annual tax on enveloped dwellings	Annual tax on enveloped dwellings return.
Annual tax on enveloped dwellings	Return of adjusted chargeable amount.”

#### *Failure to make returns*

- 7 (1) In Schedule 55 to FA 2009 (penalty for failure to make returns etc), in the Table in paragraph 1, after item 11 insert—

“11A	Annual tax on enveloped dwellings	Annual tax on enveloped dwellings return under section 159 of FA 2013
11B	Annual tax on enveloped dwellings	Return of adjusted chargeable amount under section 160 of FA 2013”.

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- (2) That Schedule, as amended by sub-paragraph (1), is taken to have come into force for the purposes of annual tax on enveloped dwellings on the date on which this Act is passed.

*Failure to make payments on time*

8 Paragraphs 9 to 12 contain amendments and modifications of Schedule 56 to FA 2009 (penalty for failure to make payments on time).

9 (1) The Table in paragraph 1 of that Schedule is amended as follows.

(2) After item 10 insert—

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“10A	Annual tax on enveloped dwellings	Amount payable under section 163(1) or (2) of FA 2013 (except an amount falling within item 23).	The date falling 30 days after the date specified in section 163(1) or (2) of FA 2013 as the date by which the amount must be paid”.
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(3) After item 15 insert—

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“15A	Annual tax on enveloped dwellings	Amount shown in determination under paragraph 18 of Schedule 33 to FA 2013	The date falling 30 days after the filing date for the return in question”.
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(4) In item 17, in the second column, for “or 10” substitute “, 10 or 10A ” and in the third column for “15” substitute “ 15A ”.

10 (1) Until paragraphs 2(13)(a) and 2(14)(a) of Schedule 11 to F(No. 3)A 2010 (which amend items 23 and 24) come into force, paragraph 1 of Schedule 56 to FA 2009 has effect as if—

- (a) in item 23 the references in the second and third columns to items 1 to 6, 9 or 10 included item 10A, and
- (b) in item 24 the reference in the second column to items 1 to 6, 9 or 10 included item 10A.

(2) With effect from the coming into force of paragraphs 2(13)(a) and 2(14)(a) of Schedule 11 to F(No. 3)A 2010, paragraph 1 of Schedule 56 to FA 2009 is amended as follows—

- (a) in item 23, in the second and third columns, for “9, 10” substitute “ 9 to 10A ”;
- (b) in item 24, in the second column, for “9, 10” substitute “ 9 to 10A ”.

11 Until paragraph 3 of Schedule 11 to F(No. 3)A 2010 comes into force, paragraph 2(c) has effect as if the reference in that paragraph to items 1 to 10 were to items 1 to 10A.

12 Schedule 56 to FA 2009, as amended by paragraph 9, is taken to have come into force for the purposes of annual tax on enveloped dwellings on the date on which this Act is passed.

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