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*Status: Point in time view as at 08/04/2010.*

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Collection and recovery. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### BANK PAYROLL TAX

#### PART 2

#### COLLECTION AND MANAGEMENT OF TAX

##### *Collection and recovery*

- 29 (1) HMRC may publish requirements as to the method or methods of payment to be used by taxable companies for paying bank payroll tax.
- (2) Part 6 of TMA 1970 (collection and recovery) applies in relation to a charge to bank payroll tax as it applies in relation to a charge to corporation tax.
- (3) See also Chapter 5 of Part 7 of FA 2008 (which makes general provision about payment and enforcement).

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**Changes to legislation:**

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