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

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## SCHEDULES

### SCHEDULE 1

#### BANK PAYROLL TAX

#### PART 2

#### COLLECTION AND MANAGEMENT OF TAX

##### *Miscellaneous*

- 40 (1) The following provisions of TMA 1970 apply for the purposes of bank payroll tax and this Schedule as they apply for the purposes of corporation tax and the Taxes Acts—
- (a) section 108 (responsibility of company officers),
  - (b) section 112 (loss, destruction or damage to assessments, returns etc),
  - (c) section 114 (want of form), and
  - (d) section 115 (delivery and service of documents).
- (2) The application of section 115 of TMA 1970 in relation to the delivery of bank payroll tax returns is subject to any requirements published under paragraph 19(1) of this Schedule.
- 41 Chapter 6 of Part 22 of CTA 2010 (collection etc of tax from UK representatives of non-UK resident companies) applies to this Part of this Schedule as it applies to enactments relating to corporation tax.
- 42 Section 118(5) to (7) of TMA 1970 (meaning of carelessly etc) applies for the interpretation of this Part of this Schedule, with references to tax being read as references to bank payroll tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Miscellaneous.