SCHEDULES

SCHEDULE 33

ANNUAL TAX ON ENVELOPED DWELLINGS: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 1

RETURNS

Contents of return

1 (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision about—
(a) the form and content of a return;
(b) the method of delivering a return.

(2) Regulations under sub-paragraph (1) may make different provision for different purposes.

(3) Every return must include a declaration by the person making it to the effect that the return is correct and complete to the best of the person's knowledge.

(4) A return is treated as containing any information provided by the person making the return for the purpose of completing the return.

2 In this Part of this Act—
(a) references to the delivery of an annual tax on enveloped dwellings return are to the delivery of a return that complies with all requirements imposed by or under any of sections 159 **[**[F1], 159A**]** and 161 and paragraph 1;
(b) references to the delivery of a return of the adjusted chargeable amount are to the delivery of a return that complies with all requirements imposed by or under any of sections 160 and 161 and paragraph 1.

Textual Amendments

F1 Word in Sch. 33 para. 2(a) inserted (with effect in accordance with s. 73(6) of the amending Act) by Finance Act 2015 (c. 11), **s. 73(5)(a)**

Amendment of return by chargeable person

3 (1) A person who has delivered a return may amend the return by notice to an officer of Revenue and Customs.

(2) The Commissioners for Her Majesty's Revenue and Customs may require that notices under this paragraph—

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2013, PART 1. (See end of Document for details)*

(a) are in a specified form, or
(b) contain specified information.

(3) An amendment under this paragraph must be made by the end of the next chargeable period after the chargeable period to which the return relates (but see the exception that follows).

(4) If a return is delivered on or after 1 January in the chargeable period next after that to which it relates, the latest time for amending the return under this paragraph is the end of the period of 3 months after the day on which the return is delivered.

Correction of return by HMRC

4 (1) An officer of Revenue and Customs may correct any obvious error or omission in a return.

(2) A correction under this paragraph—
(a) is made by notice to the chargeable person, and
(b) is regarded as effecting an amendment of the return.

(3) The reference in sub-paragraph (1) to an error includes, for instance, an arithmetical mistake or an error of principle.

(4) A correction under this paragraph must be made within the 9 months beginning with—
(a) the day on which the return was delivered, or
(b) if the correction is needed as a result of an amendment under paragraph 3, the day on which the amendment was made.

(5) A correction under this paragraph has no effect if the chargeable person—
(a) amends the return so as to reject the correction, or
(b) gives a notice rejecting the correction in the special period mentioned in sub-paragraph (6).

(6) A notice is given in the "special period" if it is given—
(a) after the end of the period within which the chargeable person may amend the return, but
(b) before the end of the 3 months beginning with the date of issue of the notice of correction.

(7) A notice under sub-paragraph (5)(b) must be given to HMRC.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, PART 1.