SCHEDULES

SCHEDULE 33

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

PART 4

HMRC DETERMINATION WHERE NO RETURN DELIVERED

Determination superseded by actual self assessment

20 (1) If after an HMRC determination has been made P delivers a return for the chargeable period with respect to the interest **[**[F1] in question containing a self assessment, that self assessment **]** supersedes the determination.

(2) Sub-paragraph (1) does not apply to a return delivered—

(a) more than 4 years after the power to make the determination first became exercisable, or

(b) more than 12 months after the date of the determination,

whichever is the later.

(3) Where—

(a) proceedings have been begun for the recovery of any tax charged by an HMRC determination, and

(b) before the proceedings are concluded the determination is superseded by a self assessment,

the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self assessment as is due and payable and has not yet been paid.

[[F2](4) Where—

(a) action is being taken under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement of deduction from accounts) for the recovery of an amount ("the original amount") of tax charged by an HMRC determination, and

(b) before that action is concluded, the determination is superseded by a self-assessment,

that action may be continued as if it were action for the purposes of the recovery of so much of the tax charged by the self-assessment as is due and payable, has not yet been paid and does not exceed the original amount.**]**

Textual Amendments

F1 Words in Sch. 33 para. 20(1) substituted (with effect in accordance with s. 73(6) of the amending Act) by Finance Act 2015 (c. 11), **s. 73(5)(b)**

F2 Sch. 33 para. 20(4) inserted (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), **Sch. 8 para. 42**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Determination superseded by actual self assessment.