

SCHEDULES

SCHEDULE 33

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

PART 5

HMRC ASSESSMENTS

Time limit for assessments

- 25 (1) The general rule is that no assessment may be made more than 4 years after the end of the chargeable period to which the assessment relates.
- (2) An assessment of a person to tax in a case involving a loss of tax brought about carelessly by the taxpayer or a related person may be made up to 6 years after the end of the chargeable period to which the assessment relates.
- (3) An assessment to which this sub-paragraph applies may be made up to 20 years after the end of the chargeable period to which the assessment relates.
- (4) Sub-paragraph (3) applies to an assessment of a person in any case involving a loss of tax—
- (a) brought about deliberately by the taxpayer or a related person,
 - (b) attributable to a failure by the taxpayer to comply with obligations under section 159(1) or 160(1) (duty to make annual tax on enveloped dwellings return or return of adjusted chargeable amount),^{F1}...
 - (c) attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of FA 2004 (obligation of parties to tax avoidance schemes to provide information to HMRC).
- [^{F2}, or
- (d) attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of FA 2014 (duty to notify Commissioners of promoter reference number) but failed to do so.]
- (5) An assessment under paragraph 22 (assessment to recover excessive repayment of tax) is not out of time if it is made—
- (a) while an enquiry is in progress into a relevant return, or
 - (b) within the period of one year beginning with the date on which the repayment in question was made.
- (6) In sub-paragraph (5)—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Time limit for assessments. (See end of Document for details)

“in progress” is to be read in accordance with paragraph 11(4);
“relevant return” means a return delivered by the taxpayer and relating to the chargeable period and the interest in question.

- (7) If the taxpayer has died—
- (a) any assessment on the personal representatives must be made within 4 years after the death, and
 - (b) an assessment is not to be made by virtue of sub-paragraph (2) in respect of a chargeable period that ended more than 6 years before the death.
- (8) Any objection to the making of an assessment on the ground that the time limit for making it has expired can only be made on an appeal against the assessment.
- (9) In this paragraph “related person”, in relation to the taxpayer, means—
- (a) a person acting on the taxpayer's behalf, or
 - (b) a person who was the partner of the taxpayer at the relevant time.

Textual Amendments

- F1** Word in Sch. 33 para. 25(4) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 277\(6\)\(a\)](#) (with [ss. 269-271](#))
- F2** Sch. 33 para. 25(4)(d) and word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 277\(6\)\(b\)](#) (with [ss. 269-271](#))

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