

SCHEDULES

SCHEDULE 34

ANNUAL TAX ON ENVELOPED DWELLINGS: INFORMATION AND ENFORCEMENT

PART 1

INFORMATION AND INSPECTION POWERS

- 4 In paragraph 37 (partnerships), after sub-paragraph (2A) insert—
- “(2B) Where, in respect of a single-dwelling interest (see paragraph 21B(7)) to which one or more companies are or were entitled as members of a partnership, any member of the partnership has—
- (a) delivered an annual tax on enveloped dwellings return or a return of the adjusted chargeable amount under Part 3 of FA 2013, or
 - (b) made a claim under that Part of that Act,
- paragraph 21B (restrictions where taxpayer has delivered return) has effect as if that return had been delivered, or that claim had been made, by each member of the partnership.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4.