



Finance Act 2016

2016 CHAPTER 24

PART 6

APPRENTICESHIP LEVY

Payment, collection and recovery

110 Collectors and court proceedings

- (1) The following provisions of Part 6 of TMA 1970 apply in relation to apprenticeship levy as they apply in relation to income tax—
 - (a) section 60 (issue of demand notes and receipts);
 - (b) section 61 (distrainment by collectors: Northern Ireland);
 - (c) sections 65 to 68 (court proceedings).
- (2) See also Chapter 5 of Part 7 of FA 2008 (which makes general provision about payment and enforcement).

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.