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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 23. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### BANK PAYROLL TAX

#### PART 2

#### COLLECTION AND MANAGEMENT OF TAX

##### *Enquiry into return*

- 23 (1) HMRC may enquire into a bank payroll tax return if they give notice to the taxable company of their intention to do so within the time allowed.
- (2) If the return was delivered on or before 31 August 2010, notice of enquiry may be given at any time on or before 31 August 2011.
- (3) If the return was delivered after 31 August 2010, notice of enquiry may be given at any time up to and including whichever of 31 January, 30 April, 31 July or 31 October next follows the first anniversary of the day on which the return was delivered.
- (4) An enquiry extends to anything contained in the return or required to be contained in the return.
- (5) The following provisions of Schedule 18 to FA 1998 apply to an enquiry into a bank payroll tax return under this Schedule as they apply to an enquiry into a company tax return under that Schedule—
- (a) paragraph 24(4) to (5) (notice of enquiry),
  - (b) paragraph 25(2) (enquiry following amendment by company) (but as if the reference there to paragraph 24(2) or (3) were to sub-paragraph (2) or (3) of this paragraph),
  - (c) paragraph 31 (amendment of return by company during enquiry),
  - (d) paragraphs 31A to 31D (referral of questions to the tribunal during enquiry),
  - (e) paragraph 32(1) (completion of enquiry),
  - (f) paragraph 33 (direction to complete enquiry), and
  - (g) paragraph 34 (amendment of return after enquiry).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 23.