
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Correction of return by HMRC. (See end of Document for details)

SCHEDULES

SCHEDULE 1

BANK PAYROLL TAX

PART 2

COLLECTION AND MANAGEMENT OF TAX

Correction of return by HMRC

- 22 (1) HMRC may amend a bank payroll tax return so as to correct obvious errors or omissions in it (whether errors of principle, arithmetical mistakes or otherwise).
- (2) A correction under this paragraph is made by notice to the taxable company concerned.
- (3) No such correction may be made more than 9 months after—
- (a) the day on which the return was delivered, or
 - (b) if the correction is required in consequence of an amendment made under paragraph 21, the day on which that amendment was made.
- (4) A correction under this paragraph is of no effect if the taxable company gives notice rejecting it.
- (5) Notice of rejection must be given—
- (a) to the officer of Revenue and Customs by whom the correction notice was given, and
 - (b) before the end of the period of 30 days beginning with the date on which the correction notice was given.

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Correction of return by HMRC.