



# Finance Act 2016

## 2016 CHAPTER 24

### PART 6

#### APPRENTICESHIP LEVY

##### *Payment, collection and recovery*

#### **105 Assessment, payment etc**

- (1) The Commissioners may by regulations make provision about the assessment, payment, collection and recovery of apprenticeship levy.
- (2) Regulations under subsection (1) may include—
  - (a) provision which applies, with or without modifications, provisions of PAYE regulations;
  - (b) provision for combining any arrangements under the regulations with arrangements under PAYE regulations.
- (3) Regulations under subsection (1) may—
  - (a) require payments to be made on account of apprenticeship levy;
  - (b) determine periods (“tax periods”) by reference to which payments are to be made;
  - (c) make provision about the times at which payments are to be made and methods of payment;
  - (d) require the amounts payable by reference to tax periods to be calculated (and levy allowance to be taken into account) in the manner and on the basis determined by or under the regulations;
  - (e) make provision for dealing with cases where such calculations lead to overpayment of levy (by repayment or otherwise);
  - (f) make other provision about the recovery of overpayments of levy.
- (4) Regulations under subsection (1) may make provision requiring persons to make returns, including provision about—

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- (a) the periods by reference to which returns are to be made,
  - (b) the information to be included in returns,
  - (c) timing, and
  - (d) the form of, and method of making, returns.
- (5) Regulations under subsection (1) may—
- (a) authorise HMRC to assess to the best of their judgement amounts payable by a person in respect of apprenticeship levy;
  - (b) make provision about the treatment of amounts so assessed, including provision for treating such amounts as apprenticeship levy payable by the person;
  - (c) make provision about the process of assessments.
- (6) Regulations under subsection (1) may make, in relation to amounts of apprenticeship levy which have been repaid to a person and ought not to have been repaid, any provision which may be made in relation to apprenticeship levy payable by a person.
- (7) Where—
- (a) a repayment of apprenticeship levy has been increased in accordance with section 102 of FA 2009 (repayment interest), and
  - (b) the whole or part of the repayment has been paid to any person but ought not to have been paid to the person,
- any amount by which the repayment paid to the person ought not to have been increased is to be treated for the purposes of regulations made by virtue of subsection (6) as if it were an amount of apprenticeship levy repaid to the person which ought not to have been repaid.
- (8) Regulations under subsection (1) may make provision for enabling the repayment or remission of interest under section 101 of FA 2009.
- (9) The provision that may be made under subsection (1) includes—
- (a) provision for the making of decisions (other than relevant assessments) by HMRC as to any matter required to be decided for the purposes of the regulations and for appeals against such decisions;
  - (b) provision for appeals with respect to matters arising under the regulations which would otherwise not be the subject of an appeal;
  - (c) provision for the way in which any matters provided for by the regulations are to be proved.
- (10) In subsection (9) “relevant assessment” means an assessment of amounts payable by a person in respect of apprenticeship levy.
- (11) Regulations under subsection (1) must not affect any right of appeal to the tribunal which a person would have apart from the regulations.
- (12) In this section (except where the context requires otherwise) references to payments are to payments of, or on account of, apprenticeship levy.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)