STATUTORY INSTRUMENTS

1986 No. 1711

TAXES

The Stamp Duty Reserve Tax Regulations 1986

Made - - - -Laid before the House of Commons - - 2nd October 1986

Coming into Operation

3rd October 1986 27th October 1986

THE STAMP DUTY RESERVE TAX REGULATIONS 1986

- 1. Citation and commencement
- 2. Interpretation
- 3. Due date for payment
- 4. Notice of charge and payment
- 5. Power to require information
- 6. Notice of determination
- 7. Relief from accountability
- 8. Appeals against determination
- 9. Appeals out of time
- 10. Statement of case for opinion of High Court
- 11. Interest on overpaid tax
- 12. Recovery of tax
- 13. Underpayments
- 14. Overpayments
- 15. Inspection of records
- 16. Evidence
- 17. Determination of questions on previous view of the law
- 18. Recovery of over-repayment of tax, etc
- 19. Service of documents
- 20. Taxes Management Act 1970: provisions to apply
- 21. Inland Revenue Regulation Act 1890: provisions not to apply Signature

SCHEDULE — PART I — TABLE PART II — TAXES MANAGEMENT ACT 1970 PART III OTHER RETURNS AND INFORMATION Power to obtain copies...

Explanatory Note