

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 34

STAMP DUTY: WITHDRAWAL OF GROUP RELIEF: SUPPLEMENTARY PROVISIONS

Determination, collection and recovery of duty and interest

- 7 The provisions of regulations under section 98 of the Finance Act 1986 (c. 41) (stamp duty reserve tax: administration etc), and the provisions of the Taxes Management Act 1970 (c. 9) applied by those regulations, have effect with the necessary modifications in relation to—
- (a) the determination by the Commissioners of the duty payable under section 111 or the interest payable thereon,
 - (b) appeals against any such determination, and
 - (c) the collection and recovery of any such duty or interest,
- as if it were an amount of stamp duty reserve tax.

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