

## SCHEDULES

### SCHEDULE 35

#### STAMP DUTY: WITHDRAWAL OF RELIEF FOR COMPANY ACQUISITIONS: SUPPLEMENTARY PROVISIONS

##### *Determination, collection and recovery of duty and interest*

- 8 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 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 113 or this Schedule, or of 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.