



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 3

#### STAMP TAXES

##### *Stamp duty land tax*

#### **47 E-conveyancing**

<sup>F1</sup>(1) .....

(2) In section 79(1) of FA 2003 (registration of land transactions) after “in relation to the transaction” insert “ or such information about compliance as the Commissioners for Her Majesty's Revenue and Customs may specify in regulations. ”

(3) In section 119(1) of FA 2003 (land transactions: effective date) for “the date of completion” substitute—

“(a) the date of completion, or

(b) such alternative date as the Commissioners for Her Majesty's Revenue and Customs may prescribe by regulations.”

(4) After paragraph 7(1) of Schedule 10 to FA 2003 (land transaction returns: correction of errors) insert—

“(1A) The power under sub-paragraph (1) may, in such circumstances as the Commissioners for Her Majesty's Revenue and Customs may specify in regulations, be exercised—

(a) in relation to England and Wales, by the Chief Land Registrar;

(b) in relation to Scotland, by the Keeper of the Registers of Scotland;

(c) in relation to Northern Ireland, by the Registrar of Titles or the registrar of deeds;

(d) in any case, by such other persons with functions relating to the registration of land as the regulations may specify.”

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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 47. (See end of Document for details)*

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- (5) The Commissioners for Her Majesty's Revenue and Customs—
- (a) may make regulations conferring administrative functions on a land registrar in connection with stamp duty land tax, and
  - (b) may make payments to land registrars in respect of the exercise of those functions.
- (6) In subsection (5) “land registrar” means—
- (a) in relation to England and Wales, the Chief Land Registrar,
  - <sup>F2</sup>(b) .....
  - (c) in relation to Northern Ireland, the Registrar of Titles or the registrar of deeds, and
  - (d) in any case, such other persons with functions relating to the registration of land as regulations under subsection (5) may specify.
- (7) Regulations under subsection (5)—
- (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of the House of Commons.

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**Textual Amendments**

- F1** S. 47(1) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), [Sch. 3 para. 29\(a\)](#) (with s. 29(5)(6)); S.I. 2015/637, art. 2
- F2** S. 47(6)(b) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), [Sch. 3 para. 29\(b\)](#) (with s. 29(5)(6)); S.I. 2015/637, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 47.