



Finance Act 2014

2014 CHAPTER 26

PART 4

FOLLOWER NOTICES AND ACCELERATED PAYMENTS

CHAPTER 4

MISCELLANEOUS AND GENERAL PROVISION

Stamp duty land tax and annual tax on enveloped dwellings

230 Special case: stamp duty land tax

- (1) This section applies to modify the application of this Part in the case of—
 - (a) a return or claim in respect of stamp duty land tax, or
 - (b) a tax appeal within section 203(g), or any appeal within section 203(i) which derives from such an appeal.
- (2) If two or more persons acting jointly are the purchasers in respect of the land transaction—
 - (a) anything required or authorised by this Part to be done in relation to P must be done in relation to all of those persons, and
 - (b) any liability of P in respect of an accelerated payment, or a penalty under this Part, is a joint and several liability of all of those persons.
- (3) Subsection (2) is subject to subsections (4) to (8).
- (4) If the land transaction was entered into by or on behalf of the members of a partnership—
 - (a) anything required or authorised to be done under this Part in relation to P is required or authorised to be done in relation to all the responsible partners, and
 - (b) any liability of P in respect of an accelerated payment, or a penalty under this Part, is a joint and several liability of the responsible partners.

Changes to legislation: *Finance Act 2014, Section 230 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (5) But nothing in subsection (4) enables—
- (a) an accelerated payment to be recovered from a person who did not become a responsible partner until after the effective date of the transaction in respect of which the tax to which the accelerated payment relates is payable, or
 - (b) a penalty under this Part to be recovered from a person who did not become a responsible partner until after the time when the omission occurred that caused the penalty to become payable.
- (6) Where the trustees of a settlement are liable to pay an accelerated payment or a penalty under this Part, the payment or penalty may be recovered (but only once) from any one or more of the responsible trustees.
- (7) But nothing in subsection (6) enables a penalty to be recovered from a person who did not become a responsible trustee until after the time when the omission occurred that caused the penalty to become payable.
- (8) Where a follower notice or accelerated payment notice is given to more than one person, the power conferred on P by section 207 or 222 is exercisable by each of those persons separately or by two or more of them jointly.
- (9) In this section—
- “the accelerated payment” has the meaning given by section 223(2);
 - “accelerated payment notice” has the meaning given by section 219(1);
 - “effective date”, in relation to a land transaction, has the meaning given by section 119 of FA 2003;
 - “follower notice” has the meaning given by section 204(1);
 - “the responsible partners”, in relation to a land transaction, has the meaning given by paragraph 6(2) of Schedule 15 to that Act;
 - “the responsible trustees” has the meaning given by paragraph 5(3) of Schedule 16 to that Act;
 - “p”—
- (a) in relation to Chapter 2, has the meaning given by section 204(1);
 - (b) in relation to Chapter 3, has the meaning given by section 219.

Changes to legislation:

Finance Act 2014, Section 230 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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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):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)