



# 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.

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*Status: This is the original version (as it was originally enacted).*

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- (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.