
STATUTORY INSTRUMENTS

2003 No. 2837

The Stamp Duty Land Tax (Administration) Regulations 2003

PART 4

DEFERRED PAYMENTS

Grounds on which application may be refused

- 17.** An application may be refused by the Inland Revenue if—
- (a) the conditions for making an application specified in section 90(1) are not met;
 - (b) the application does not comply with the requirements of regulation 12 or 14;
 - (c) there are tax avoidance arrangements in relation to the transaction in question (see regulation 18);
 - (d) the application, or information provided in connection with it, is incorrect; or
 - (e) information required to be provided under regulation 14 is not provided within such time as the Inland Revenue reasonably required.