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STATUTORY INSTRUMENTS

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**2004 No. 1363**

**The Stamp Duty Land Tax (Appeals) Regulations 2004**

**PART 2**

*Appeals, Jurisdiction and Other Matters*

**Appeals to General Commissioners**

- 3.—**(1) Appeals shall be to the General Commissioners, subject to—
- (a) regulation 4 (appeals to Special Commissioners),
  - (b) regulation 6 (questions to be determined by the relevant Lands Tribunal), and
  - (c) any other provision in any of the enactments relating to stamp duty land tax which provide for an appeal to be brought to the Special Commissioners to the exclusion of the General Commissioners.
- (2) Paragraph (1) has effect subject also to any election under regulation 5 (election to bring an appeal before Special Commissioners).