
STATUTORY INSTRUMENTS

2004 No. 3208

The Stamp Duty Land Tax (Land Transaction Returns) Regulations 2004

Amendments to Schedule 10 to the Finance Act 2003

3. In Part 1 (land transaction returns) —

(a) in paragraph 1, after sub-paragraph (1) insert —

“(1A) Sub-paragraph (1)(c) is subject to paragraphs 1A and 1B.”;

(b) after paragraph 1 insert —

“Declaration by agent

1A.—(1) Where —

- (a) the purchaser (or each of them) authorises an agent to complete a land transaction return,
- (b) the purchaser (or each of them) makes a declaration that, with the exception of the effective date, the information provided in the return is to the best of his knowledge correct and complete, and
- (c) the land transaction return includes a declaration by the agent that the effective date provided in the return is to the best of his knowledge correct,

the requirement in paragraph 1(1)(c) shall be deemed to be met.

(2) Sub-paragraph (1) applies only where the return is in a form specified by the Inland Revenue for the purposes of that sub-paragraph.

(3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.

Declaration by the relevant Official Solicitor

1B.—(1) Where —

- (a) the purchaser (or any of them) is a person under a disability,
- (b) the Official Solicitor is acting for the purchaser (or any of them), and
- (c) the land transaction return includes a declaration by the Official Solicitor that the return is to the best of his knowledge correct and complete,

the requirement in paragraph 1(1)(c) shall be deemed to be met.

(2) Sub-paragraph (1) applies only where the return is in a form specified by the Inland Revenue for the purposes of that sub-paragraph.

(3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.

(4) In this paragraph “the Official Solicitor” means the Official Solicitor to the Supreme Court of England and Wales or the Official Solicitor to the Supreme Court of Northern Ireland (as the case requires).”

(c) in paragraph 6, after sub-paragraph (2) insert —

“(2A) If the effect of the amendment would be to entitle the purchaser to a repayment of tax, the notice must be accompanied by—

- (a) the contract for the land transaction; and
- (b) the instrument (if any) by which that transaction was effected.”.