

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Stamp Duty Reserve Tax Regulations 1986

- 14.**—(1) Regulation 8 (appeals against determination)(**1**) is amended as follows.
- (2) For paragraph (2) substitute—
- “(2) Sections 49D, 49G and 49H of the Taxes Management Act 1970(**2**) provide for notification of the appeal to the tribunal.”.
- (3) In paragraph (3) after “may be” insert “notified”.
- (4) In paragraph (4)—
- (a) after “may be” insert “notified”; and
- (b) after “appropriate” insert “Lands”.
- (5) After paragraph (4) insert—
- “(4ZA) The appeal may be notified under subsections (3) or (4) only if it could be notified to the tribunal under section 49D, 49G or 49H of the Taxes Management Act 1970.”
- (6) For paragraph (4A) substitute—
- “(4A) If and so far as the question in dispute on any appeal under this section which has been notified to the tribunal or the High Court is a question as to the value of land in the United Kingdom, the question shall be determined on a reference to the appropriate Lands tribunal.”.
- (7) In subsection (4B) after “appropriate” insert “Lands”.
- (8) Omit paragraph (4C).
- (9) In paragraph (4D)—
- (a) for “The Special Commissioners shall on an appeal to them” substitute “On an appeal that is notified to the tribunal, the tribunal shall”; and
- (b) omit “they are”.

(1) Regulation 8 was amended by regulations 1 to 3 of [S.I. 1993/3110](#) and by [S.I. 1997/2430](#).

(2) [1970 c. 9](#). Sections 49A to 49I were inserted by paragraph 30 of Schedule 1 to this Order.