

---

**Changes to legislation:** Finance Act 2003, Paragraph 7 is up to date with all changes known to be in force on or before 26 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

#### STAMP DUTY LAND TAX: CLAIMS NOT INCLUDED IN RETURNS

---

##### Textual Amendments

**F1** Sch. 11A inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 40**

---

##### Modifications etc. (not altering text)

**C1** Sch. 11A applied (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 210(6)(e)**

**C1** Sch. 11A applied (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 33 para. 28(2)**

**C1** Sch. 11A applied (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 33 para. 31(3)**

#### *Notice of enquiry*

- 7 (1) The Inland Revenue may enquire into a person's claim or amendment of a claim if they give him notice of their intention to do so ("notice of enquiry") before the end of the period of nine months after the day on which the claim or amendment was made.
- (2) A claim or amendment that has been the subject of one notice of enquiry may not be the subject of another.]

**Changes to legislation:**

Finance Act 2003, Paragraph 7 is up to date with all changes known to be in force on or before 26 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)