

**Changes to legislation:** Finance Act 2003, SCHEDULE 12 is up to date with all changes known to be in force on or before 13 April 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

### SCHEDULE 12

Section 91

#### STAMP DUTY LAND TAX: COLLECTION AND RECOVERY OF TAX

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

**C1** Sch. 12 applied (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 165](#)

#### PART 1

##### GENERAL

##### *Issue of tax demands and receipts*

- 1 (1) Where tax is due and payable, a collector may make demand of the sum charged from the person liable to pay it.
- (2) On payment of the tax, the collector shall if so requested give a receipt.

##### *Recovery of tax by distraint*

- 2 (1) In <sup>F1</sup>... Northern Ireland, if a person neglects or refuses to pay the sum charged, upon demand made by the collector, the collector may distrain upon the goods and chattels of the person charged (“the person in default”).
- (2) For the purposes of levying such distress a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to break open, in the daytime, any house or premises, calling to his assistance any constable.  

Every such constable shall, when so required, assist the collector in the execution of the warrant and in levying such distress in the house or premises.
- (3) A levy or warrant to break open must be executed by, or under the direction of, and in the presence of, the collector.
- (4) A distress levied by the collector shall be kept for five days, at the costs and charges of the person in default.
- (5) If the person in default does not pay the sum due, together with the costs and charges, the distress shall be appraised by one or more independent persons appointed by the collector, and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

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Any surplus resulting from the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

- (6) The Treasury may by regulations make provision with respect to—
- (a) the fees chargeable on or in connection with the levying of distress, and
  - (b) the costs and charges recoverable where distress has been levied.

**Textual Amendments**

- F1** Words in [Sch. 12 para. 2\(1\)](#) omitted (6.4.2014) by virtue of [Tribunals, Courts and Enforcement Act 2007](#) (c. 15), s. 148, [Sch. 13 para. 147\(3\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

*Recovery of tax by diligence in Scotland*

<sup>F23</sup> .....

**Textual Amendments**

- F2** [Sch. 12 para. 3](#) omitted (23.11.2009) by virtue of [Finance Act 2008](#) (c. 9), s. 129(4), [Sch. 43 para. 16](#); S.I. 2009/3024, art. 3 (with art. 4)

**PART 2**

COURT PROCEEDINGS

*Civil proceedings in magistrates' court or court of summary jurisdiction*

- 4 (1) An amount not exceeding £2,000 due and payable by way of tax is in England and Wales or Northern Ireland recoverable summarily as a civil debt in proceedings brought in the name of the collector.
- (2) All or any of the sums recoverable under this paragraph that are—
- (a) due from any one person, and
  - (b) payable to any one collector,
- may be included in the same complaint, summons or other document required to be laid before or issued by justices.
- Each such document shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum does not affect its validity as respects any other such sum.
- (3) Proceedings under this paragraph in England and Wales may be brought at any time within one year from the time when the matter complained of arose.
- (4) In sub-paragraph (1) the expression “recoverable summarily as a civil debt” in relation to proceedings in Northern Ireland means recoverable by proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981 (S.I. 1981/1675 (N.I. 26)).
- (5) The Treasury may by order increase the sum specified in sub-paragraph (1).

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*Proceedings in county court or sheriff court*

- 5 (1) Tax due and payable may be sued for and recovered from the person charged as a debt due to the Crown by proceedings <sup>F3</sup>...—
- (a) in [<sup>F4</sup>the county court], or
  - (b) in a sheriff court.

<sup>F5</sup>(2) .....

- (3) In Northern Ireland—
- (a) the reference in sub-paragraph (1) to [<sup>F6</sup>the county court] is to a county court held for a division under the County Courts (Northern Ireland) Order 1980 (S.I. 1980/397 (N.I. 3));
  - (b) proceedings may not be brought under this paragraph if the amount exceeds the limit specified in Article 10(1) of that Order;
  - (c) Part III of that Order (general civil jurisdiction) applies for the purposes of this paragraph; and
  - (d) sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 (c. 33 (N.I.)) apply as if any reference in those provisions to an enactment included this paragraph.

**Textual Amendments**

- F3** Words in Sch. 12 para. 5(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 137\(6\)\(a\)](#) (with s. 137(7))
- F4** Words in Sch. 12 para. 5(1)(a) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 52; S.I. 2014/954, art. 2\(c\)](#) (with [art. 3](#)) (with transitional provisions and savings in [S.I. 2014/956, arts. 3-11](#))
- F5** Sch. 12 para. 5(2) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\), s. 137\(6\)\(b\)](#) (with s. 137(7))
- F6** Words in Sch. 12 para. 5(3)(a) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 52; S.I. 2014/954, art. 2\(c\)](#) (with [art. 3](#)) (with transitional provisions and savings in [S.I. 2014/956, arts. 3-11](#))

*Proceedings in High Court or Court of Session*

- 6 Tax may be sued for and recovered from the person charged—
- (a) as a debt due to the Crown, or
  - (b) by any other means by which a debt of record or otherwise due to the Crown may be sued for and recovered,
- by proceedings in the High Court or, in Scotland, in the Court of Session sitting as the Court of Exchequer.

<sup>F7</sup> ...

**Textual Amendments**

- F7** Sch. 12 para. 7 and cross-heading omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\), Sch. 44 para. 10](#)

<sup>F77</sup> .....

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

- Sch. 12 para. 5(3)(a) words repealed by [2015 c. 9 \(N.I.\) Sch. 1 para. 121\(a\)](#)[Sch. 9 Pt. 1](#)
- Sch. 12 para. 5(3)(d) words substituted by [2015 c. 9 \(N.I.\) Sch. 1 para. 121\(b\)](#)[Sch. 9 Pt. 1](#)
- 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.)