



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

#### *Supplementary provisions*

#### **108 Linked transactions**

- (1) Transactions are “linked” for the purposes of this Part if they form part of a single scheme, arrangement or series of transactions between the same vendor and purchaser or, in either case, persons connected with them.

Section 839 of the Taxes Act 1988 (connected persons) has effect for the purposes of this subsection

- (2) Where there are two or more linked transactions with the same effective date, the purchaser, or all of the purchasers if there is more than one, may make a single land transaction return as if all of those transactions that are notifiable were a single notifiable transaction.
- (3) Where two or more purchasers make a single return in respect of linked transactions, section 103 (joint purchasers) applies as if—
  - (a) the transactions in question were a single transaction, and
  - (b) those purchasers were purchasers acting jointly.