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## SCHEDULES

### SCHEDULE 50

#### RECORD-KEEPING

##### *Stamp duty land tax*

- 3 Part 4 of FA 2003 (stamp duty land tax) is amended as follows.
- 4 Schedule 10 (stamp duty land tax: returns, enquiries, assessments and appeals) is amended in accordance with paragraphs 5 to 7.
- 5 (1) Paragraph 9 (duty to keep and preserve records) is amended as follows.
- (2) In sub-paragraph (2), for “for six years after the effective date of the transaction and until any later” substitute “until the end of the later of the relevant day and the”.
- (3) After that sub-paragraph insert—
- “**(2A)** “The relevant day” means—
- (a) the sixth anniversary of the effective date of the transaction, or
- (b) such earlier day as may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs (and different days may be specified for different cases).”
- (4) After sub-paragraph (3) insert—
- “**(4)** The Commissioners for Her Majesty's Revenue and Customs may by regulations—
- (a) provide that the records required to be kept and preserved under this paragraph include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.
- (5) Regulations under this paragraph may make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).
- (6) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.”

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#### **Commencement Information**

- II** Sch. 50 para. 5 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/815, art. 2](#)

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6 For paragraph 10 (preservation of information instead of original records) substitute—

“10 The duty under paragraph 9 to preserve records may be satisfied—

- (a) by preserving them in any form and by any means, or
- (b) by preserving the information contained in them in any form and by any means,

subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.”

**Commencement Information**

**I2** Sch. 50 para. 6 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/815, art. 2](#)

7 Accordingly, in the heading before paragraph 10, for “*instead of original records*” substitute “*etc*”.

**Commencement Information**

**I3** Sch. 50 para. 7 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/815, art. 2](#)

8 Schedule 11 (record-keeping where transaction is not notifiable) is amended in accordance with paragraphs 9 to 11.

9 (1) Paragraph 4 (duty to keep and preserve records) is amended as follows.

(2) In sub-paragraph (2), for “for six years after the effective date of the transaction” substitute “until the end of—

- (a) the sixth anniversary of the effective date of the transaction, or
- (b) such earlier day as may be specified in writing by the Commissioners for Her Majesty's Revenue and Customs (and different days may be specified for different cases).”

(3) After sub-paragraph (3) insert—

“(4) The Commissioners for Her Majesty's Revenue and Customs may by regulations—

- (a) provide that the records required to be kept and preserved under this paragraph include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.

(5) Regulations under this paragraph may make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).

(6) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.”

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**Commencement Information**

**I4** Sch. 50 para. 9 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by S.I. 2010/815, art. 2

10 For paragraph 5 (preservation of information instead of original records) substitute—

- “5 The duty under paragraph 4 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
  - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.”

**Commencement Information**

**I5** Sch. 50 para. 10 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by S.I. 2010/815, art. 2

11 Accordingly, in the heading before paragraph 5, for “*instead of original records*” substitute “*etc*”.

**Commencement Information**

**I6** Sch. 50 para. 11 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by S.I. 2010/815, art. 2

12 Schedule 11A (claims not included in returns) is amended in accordance with paragraphs 13 and 14.

13 (1) Paragraph 3 (duty to keep and preserve records) is amended as follows.

(2) Omit sub-paragraphs (3) and (4).

(3) After sub-paragraph (4) insert—

“(4A) The Commissioners for Her Majesty's Revenue and Customs may by regulations—

- (a) provide that the records required to be kept and preserved under this paragraph include, or do not include, records specified in the regulations, and
- (b) provide that those records include supporting documents so specified.

(4B) Regulations under this paragraph may make provision by reference to things specified in a notice published by the Commissioners for Her Majesty's Revenue and Customs in accordance with the regulations (and not withdrawn by a subsequent notice).

(4C) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.”

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**Commencement Information**

- 17** Sch. 50 para. 13 in force at 1.4.2010 for the purposes of the amendments made by that paragraph by [S.I. 2010/815](#), [art. 2](#)

- 14 After that paragraph insert—

*“Preservation of information etc*

- 3A The duty under paragraph 3 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
  - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.”

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**Commencement Information**

- 18** Sch. 50 para. 14 in force at 1.4.2010 for the purposes of the amendment made by that paragraph by [S.I. 2010/815](#), [art. 2](#)

**Changes to legislation:**

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**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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)