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STATUTORY INSTRUMENTS

1986 No. 1711

The Stamp Duty Reserve Tax Regulations 1986

Notice of charge and payment

4.—(1) An accountable person, except where different arrangements are authorised in writing by the Board, shall on or before the accountable date—

- (a) give notice of each charge to tax to the Board, and
- (b) pay the tax due.

(2) A notice under this regulation shall be in such form as the Board may prescribe or authorise and shall contain such information as they may reasonably require for the purposes of the Act.

Commencement Information

II Reg. 4 in force at 27.10.1986, see [reg. 1](#)

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Changes and effects yet to be applied to :

- schedule rev in pt and am by S.I. 2010/664 regs 245
- reg.4 amended by S.I. 1999/3264 reg 6
- reg.4(1) amended by S.I. 1997/2430 reg.4
- reg.4(1) amended by S.I. 1997/2430 reg.4

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

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

- Sch. Pt I in pt and amended by S.I. 1994/1813 reg.2Sch.1 para 30Sch.2 Pt II
- Sch. Pt II in pt and amended by S.I. 1994/1813 reg.2Sch.1 para 31Sch.2 Pt II
- Sch Pt.I amended by S.I. 1999/2536 reg.3(1)(2)
- reg.2 (defns of European institution and investment business) added by S.I. 1992/3287 reg.2(a)(b)
- reg.2 (defns. of the Board EEA regulated market and exchange) added by S.I. 1997/2430 reg.3(c)
- reg.2 (defns. of recognised professional body and relevant system) added by S.I. 1997/2430 reg.3(g)
- reg.2 (defns. of the Board EEA regulated market and exchange) added by S.I. 1997/2430 reg.3(c)
- reg.2 (defns. of recognised professional body and relevant system) added by S.I. 1997/2430 reg.3(g)
- reg.2 (defns. of broker and dealer and market maker) revoked by S.I. 1997/2430 reg.3(d)
- reg.2 (defns. of broker and dealer and market maker) revoked by S.I. 1997/2430 reg.3(d)
- reg.2A added by S.I. 1999/3264 reg.4
- reg. 2A omitted by S.I. 2014/1932 reg. 2(3)
- reg. 4(3)(a) word omitted by S.I. 2014/1932 reg. 2(5)(a)
- reg. 4(3)(b) omitted by S.I. 2014/1932 reg. 2(5)(b)
- reg.4A added by S.I. 1997/2430 reg.5
- reg.4A added by S.I. 1997/2430 reg.5
- reg. 4A(1)(a)(ii) words substituted by S.I. 2001/3629 art. 114
- reg. 4A(1)(a)(ii) words substituted by S.I. 2013/472 Sch. 2 para. 4(b)
- reg.4B added by S.I. 1999/3264 reg.7
- reg 4B am by S.I. 2001/964 reg 5
- reg. 4B omitted by S.I. 2014/1932 reg. 2(6)
- reg. 7(a) word omitted by S.I. 2014/1932 reg. 2(8)(a)
- reg. 7(b) omitted by S.I. 2014/1932 reg. 2(8)(b)
- reg. 8(4)(4A) word omitted by S.I. 2009/1307 Sch. 2 para. 25(a)
- reg.8(4A)(4B) added by S.I. 1994/1813 reg.2(1)Sch.1 para 28
- reg.8(4A)(4B) renumbered where they secondly occur (as reg.8(4C)(4D) respectively) by S.I. 1997/2430 reg.8

- reg.8(4A)(4B) renumbered where they secondly occur (as reg.8(4C)(4D) respectively) by [S.I. 1997/2430 reg.8](#)
- reg. 8(4A) substituted by [S.I. 2009/56 Sch. 2 para. 14\(6\)](#)
- reg. 8(4B) word inserted by [S.I. 2009/56 Sch. 2 para. 14\(7\)](#)
- reg. 8(4B) word substituted by [S.I. 2009/1307 Sch. 2 para. 25\(b\)\(i\)](#)
- reg. 8(4B)(a) words substituted by [S.I. 2009/1307 Sch. 2 para. 25\(b\)\(ii\)](#)
- reg. 8(4C) omitted by [S.I. 2009/56 Sch. 2 para. 14\(8\)](#)
- reg. 8(4D) words omitted by [S.I. 2009/56 Sch. 2 para. 14\(9\)\(b\)](#)
- reg. 8(4D) words substituted by [S.I. 2009/56 Sch. 2 para. 14\(9\)\(a\)](#)
- reg. 8(4ZA) inserted by [S.I. 2009/56 Sch. 2 para. 14\(5\)](#)
- reg 111 rev by [S.I. 2010/664 regs 26](#)