
STATUTORY INSTRUMENTS

2004 No. 1363

The Stamp Duty Land Tax (Appeals) Regulations 2004

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Appeals) Regulations 2004 and shall come into force on 11th June 2004.

Interpretation

2.—(1) In these Regulations unless the context otherwise requires—

“Act” means the Finance Act 2003;

“appeal” means any appeal to the General Commissioners or the Special Commissioners under the enactments relating to stamp duty land tax and any other proceedings brought before the General Commissioners or the Special Commissioners which under the enactments relating to stamp duty land tax are to be heard and determined in the same way as an appeal;

“the Commissioners” means the General Commissioners or the Special Commissioners as the case may be;

“the enactments relating to stamp duty land tax” means Part 4 of the Finance Act 2003 and any regulations made under that Part;

“the Inland Revenue” means any officer of the Board, but in relation to any decision appealed against means—

- (a) an officer of the Board, if the decision was made by an officer; or
- (b) the Board if the decision was made by the Board.

(2) In these Regulations a reference to a section, Part or Schedule respectively by number alone is a reference to the section, Part or Schedule so numbered respectively in the Act.