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STATUTORY INSTRUMENTS

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**2004 No. 1363**

**The Stamp Duty Land Tax (Appeals) Regulations 2004**

**PART 4**

*Taxes Management Act 1970*

**Application of provisions of the Taxes Management Act 1970 in relation to appeals from the General and Special Commissioners with modifications**

**25.**—(1) In this regulation reference to a section alone is reference to the section so numbered in the Taxes Management Act 1970.

(2) For the purposes of these regulations sections 56, 56A, 58 and 118(1) of the Taxes Management Act 1970 shall apply in relation to appeals from the General and Special Commissioners with the following modifications—

- (a) in section 56(9) for “tax” wherever it appears, substitute “stamp duty land tax”.
- (b) in section 56A(8) for “tax” substitute “stamp duty land tax”.
- (c) in section 56A(9) for “tax” wherever it appears, substitute “stamp duty land tax”.
- (d) in the side-note to section 58 for “tax” substitute “stamp duty land tax”.
- (e) in section 58(2) after “section 56 of this Act” insert “as modified by regulation 25 of the Stamp Duty Land Tax (Appeals) Regulations 2004”.
- (f) in section 58(2B) after “section 56A of this Act” insert “as modified by regulation 25 of the Stamp Duty Land Tax (Appeals) Regulations 2004”.
- (g) in section 58(3)(a) for “the rules in Schedule 3 to this Act” substitute “regulations 7 to 13 and 15 of the Stamp Duty Land Tax (Appeals) Regulations 2004”.
- (h) in section 118(1) in the definition of “the Taxes Act” after sub-paragraph (c) insert—
  - “(d) for the purposes of section 58 of this Act includes Part 4 of the Finance Act 2003 and any regulations made under that Part,”.

**Application of provisions of the Taxes Management Act 1970 with modifications in relation to referrals to the Special Commissioners under Schedules 10 and 11**

**26.**—(1) In this regulation—

“the Management Act” means the Taxes Management Act 1970;

“a referral to the Special Commissioners” means a referral to the Special Commissioners under—

- (a) paragraph 19 of Schedule 10; or
- (b) paragraph 12 of Schedule 11.

(2) Section 56A of the Management Act(1) (Appeals from the Special Commissioners) applies in relation to a referral to the Special Commissioners with the following modifications.

(3) For subsection (1) substitute—

“(1) If, in the case of a referral to the Special Commissioners under paragraph 19 of Schedule 10 or paragraph 12 of Schedule 11 to the Finance Act 2003, any party to the referral is dissatisfied in point of law with—

- (a) the decision of the Special Commissioners determining the question referred; or
- (b) a decision under regulation 19 of the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 varying that decision or substituting for it a new decision,

he may appeal against that decision to the High Court.”.

(4) In subsection (2)—

- (a) for “A party to any appeal in England and Wales” substitute “In the case of any referral in England and Wales, any person”;
- (b) in sub-paragraph (a) for “appeal” substitute “referral”.

(5) In subsection (3) for “in principle or a decision finally determining an appeal” substitute “determining a question referred”.

(6) Omit subsections (8) and (9).

(7) After subsection (11) add—

“(12) In this section, in the case of a referral under paragraph 19 of Schedule 10 or paragraph 12 of Schedule 11 to the Finance Act 2003, “party to a referral” means the purchaser or the Inland Revenue who gave notice of referral under either of those paragraphs respectively to the Special Commissioners.”.

(8) Section 58 of the Management Act(2) (proceedings in tax cases in Northern Ireland) as modified by regulation 25 of these regulations as appropriate applies in relation to a referral to the Special Commissioners with the following modifications.

(9) Subsection (2) shall be omitted.

(10) In subsection (2B)—

- (a) for “The Taxes Acts” substitute “In their application to Northern Ireland, the Taxes Acts”;
- (b) for “appeal to the Special Commissioners constituting proceedings in Northern Ireland” substitute “referral to the Special Commissioners under paragraph 19 of Schedule 10 or paragraph 12 of Schedule 11 to the Finance Act 2003”.

(11) In subsection (2C) omit “on a case stated under regulation 22 of the General Commissioners Regulations or”.

(12) Omit subsection (3).

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(1) Section 56A was substituted by regulation 2(1) of and paragraph 11 of Schedule 1 to S.I.1994/1813 and amended by regulation 3 of the Special Commissioners (Amendment of the Taxes Management Act 1970) Regulations 1999 (S.I. 1999/3294).

(2) Section 58 was amended by section 122(1) of and Part II of Schedule 5 to the Judicature (Northern Ireland) Act 1978 (c. 23) and sections 134(2), (4), (5), 135 and 148 of the Finance Act 1988 (c. 39) and Part IX of Schedule 14 to the Finance Act 1988 and regulation 2(1) of and paragraphs 1 and 12(a) of Schedule 1 to S.I. 1994/1813 and sections 30(4)(d), (5) and 139 of and Part III (4) of Schedule 20 to the Finance Act 1999 (c. 16) and section 578 of and paragraph 3 of Schedule 2 to the Capital Allowances Act 2001 (c. 2) and by section 40 of and Schedule 6 to the Tax Credits Act 2002 (c. 21).