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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,”.