

2009 No. 2095

STAMP DUTY LAND TAX

**The Stamp Duty Land Tax (Use of Information Contained in
Land Transaction Returns) Regulations 2009**

<i>Made</i> - - - -	<i>30th July 2009</i>
<i>Laid before the House of Commons</i>	<i>31st July 2009</i>
<i>Coming into force</i> - -	<i>21st August 2009</i>

The Treasury, make the following Regulations in exercise of the power conferred by section 78A(1)(d) and 114(6) of the Finance Act 2003(a).

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Use of Information Contained in Land Transaction Returns) Regulations 2009 and shall come into force on 21st August 2009.

Interpretation

2. In these Regulations—

“land transaction return” means a return complying with the requirements imposed by Part 1 of Schedule 10 to the Finance Act 2003 (stamp duty land tax: land transaction returns) and regulations under that Part;

“DFP” means Department of Finance and Personnel as set out in the Departments (Northern Ireland) Order 1999(b).

Disclosure and use of land transaction information to and by the Commissioner of Valuation for Northern Ireland and District Valuers in Northern Ireland

3.—(1) Relevant information(c) may be made available for use by the Commissioner of Valuation for Northern Ireland and District Valuers in Northern Ireland for the purposes of, the exercise of any statutory function of the Commissioner or District Valuers (as the case may be).

(2) Relevant information made available for use by the Commissioner of Valuation for Northern Ireland or District Valuers in Northern Ireland under this regulation may be disclosed by the Commissioner of Valuation for Northern Ireland or District Valuers in Northern Ireland to DFP for the purposes of regulation 4.

(a) 2003 c. 14. Section 78A was inserted by section 48(1) of the Finance Act 2005. Section 114(1) under the Act provides for HMRC to make regulations relating to stamp duty.
(b) As defined by Article 3 (3), 3(7), Schedule 1. S.I. 1999/283 (N.I. 1).
(c) “Relevant information” has the meaning given by section 78A(2) of the Finance Act 2003.

Disclosure and use of land transaction information to and by the Department of Finance and Personnel

4.—(1) Relevant information may be available for use by DFP for the purposes of any lawful function of DFP but must not be used in any way which would permit any person other than an officer of DFP to identify the vendor or the purchaser(a).

(2) Relevant information made available for use by DFP under this regulation must not be disclosed outside DFP without the consent of the Commissioners for Her Majesty's Revenue and Customs. Such consent may be general or specific.

Alistair Darling

Dave Watts

30th July 2009

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide a regulatory framework within which information from Land Transaction Returns in respect of Stamp Duty Land Tax can be disclosed to the Commissioner of Valuation for Northern Ireland and District Valuers in Northern Ireland.

Regulations 1 and 2 provide for the citation, commencement and interpretation of these Regulations.

Regulation 3 provides for the disclosure of land transaction information to the Commissioner of Valuation for Northern Ireland and District Valuers in Northern Ireland, and by the Commissioner of Valuation for Northern Ireland and District Valuers in Northern Ireland to DFP.

Regulation 4 prescribes the purposes for which land transaction information may be disclosed to, and used by, DFP.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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(a) "Vendor" and "purchaser" have the meaning given by section 43(4) of the Finance Act 2003.

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