

2022 No. 1185

STAMP DUTY LAND TAX

**The Stamp Duty Land Tax (Service of Documents) Regulations
2022**

Made - - - - *14th November 2022*

Laid before the House of Commons *15th November 2022*

Coming into force - - *6th December 2022*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the power conferred by section 84(3)(b) of the Finance Act 2003(a).

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Service of Documents) Regulations 2022 and come into force on 6th December 2022.

Prescribed places for delivery and service of documents: companies

2.—(1) The places in paragraph (2) are prescribed for the purposes of section 84(3)(b) of the Finance Act 2003 as places to which a notice or other document served under Part 4 of that Act may be properly addressed for the purposes of section 7 of the Interpretation Act 1978(b).

(2) These places are—

- (a) the company's registered office; and
- (b) the purchaser's address provided to HMRC on the company's land transaction return.

(3) In this regulation "registered office" means—

- (a) in relation to a company incorporated in the United Kingdom, the address of the registered office that a company is required to have under section 86 of the Companies Act 2006(c);
- (b) in relation to any other company, any address that it is required to have under an equivalent provision in the law of the country or territory of its incorporation.

Justin Holliday
Jonathan Athow

14th November 2022

Two of the Commissioners for His Majesty's Revenue and Customs

(a) 2003 c. 14. Section 84(3)(b)(iii) refers to the "Inland Revenue" and section 113(2) of the same Act provides that any power of the Inland Revenue to make regulations is exercisable only by the Board. The Board is defined in section 42(3) for these purposes as being the Commissioners of Inland Revenue. The function of Commissioners of Inland Revenue to make regulations was transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11).

(b) 1978 c. 30.

(c) 2006 c. 46.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into effect on 6th December 2022, prescribe that a company's registered office and the address it provides on its land transaction return are addresses to which a notice or other document under Part 4 of the Finance Act 2003 (stamp duty land tax) may be given, delivered or served by HMRC and be properly addressed for the purposes of section 7 of the Interpretation Act 1978.

The effect of these Regulations is that any such notice or other document sent to the prescribed places will be properly addressed for the purposes of section 7 of the Interpretation Act 1978, and service will be deemed to be effective unless the contrary is proved.

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