



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Returns and other administrative matters*

#### 76 Duty to deliver land transaction return

- (1) In the case of every notifiable transaction the purchaser must deliver a return (a “land transaction return”) to the Inland Revenue before the end of the period of [<sup>F1</sup>14 days] after the effective date of the transaction.
- (2) The Inland Revenue may by regulations amend subsection (1) so as to require a land transaction return to be delivered before the end of such shorter period after the effective date of the transaction as may be prescribed or, if the regulations so provide, on that date.
- (3) A land transaction return in respect of a chargeable transaction must—
  - (a) include an assessment (a “self-assessment”) of the tax that, on the basis of the information contained in the return, is chargeable in respect of the transaction,  
F2  
...
  - F2(b) .....

#### Textual Amendments

- F1** Words in s. 76(1) substituted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 46\(2\)](#)
- F2** S. 76(3)(b) and preceding word repealed (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 80\(2\), Sch. 27 Pt. 4\(4\)](#)

#### Modifications etc. (not altering text)

- C1** Pt. 4 modified (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 194\(8\)-\(12\)](#)

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**C2** S. 76 modified (17.7.2013) by [Finance Act 2013 \(c. 29\), s. 194\(8\)-\(12\)](#)

#### Commencement Information

**I1** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

### [<sup>F3</sup>77 Notifiable transactions

- (1) A land transaction is notifiable if it is—
- (a) an acquisition of a major interest in land that does not fall within one or more of the exceptions in section 77A,
  - (b) an acquisition of a chargeable interest other than a major interest in land where there is chargeable consideration in respect of [<sup>F4</sup>any part of which tax is chargeable at a rate of more than 0%] or would be so chargeable but for a relief,
  - (c) a land transaction that a person is treated as entering into by virtue of section 44A(3), <sup>F5</sup>...
  - (d) a notional land transaction under section 75A [<sup>F6</sup>or
  - (e) a notional or additional land transaction under paragraph 5 of Schedule 2A.]
- (2) This section has effect subject to—
- (a) sections 71A(7) <sup>F7</sup>..., and
  - (b) paragraph 30 of Schedule 15.
- (3) In this section “relief” does not include an exemption from charge under Schedule 3.

#### Textual Amendments

- F3** Ss. 77, 77A substituted for s. 77 (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 94\(2\)](#)
- F4** Words in s. 77(1)(b) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Stamp Duty Land Tax Act 2015 \(c. 1\), Sch. para. 9](#) (with s. 2(3)-(6))
- F5** Word in s. 77(1) omitted (with effect in accordance with Sch. 39 para. 11 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), Sch. 39 para. 5\(a\)](#)
- F6** S. 77(1)(e) and word inserted (with effect in accordance with Sch. 39 para. 11 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 39 para. 5\(b\)](#)
- F7** Words in s. 77(2)(a) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\), s. 44\(2\)\(b\)\(3\)\(b\), Sch. 3 para. 17](#) (with s. 29(5)(6)); S.I. 2015/637, art. 2

### 77A Exceptions for certain acquisitions of major interests in land

- (1) The exceptions referred to in section 77(1)(a) are as follows.
- (1) An acquisition which is exempt from charge under Schedule 3.
  - (2) An acquisition (other than the grant, assignment or surrender of a lease) where the chargeable consideration for that acquisition, together with the chargeable consideration for any linked transactions, is less than £40,000.
  - (3) The grant of a lease for a term of 7 years or more where—
    - (a) any chargeable consideration other than rent is less than £40,000, and
    - (b) the relevant rent is less than £1,000.
  - (4) The assignment or surrender of a lease where—

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- (a) the lease was originally granted for a term of 7 years or more, and
  - (b) the chargeable consideration for the assignment or surrender is less than £40,000.
- (5) The grant of a lease for a term of less than 7 years where the chargeable consideration does not exceed the zero rate threshold.
- (6) The assignment or surrender of a lease where—
- (a) the lease was originally granted for a term of less than 7 years, and
  - (b) the chargeable consideration for the assignment or surrender does not exceed the zero rate threshold.
- (2) Chargeable consideration for an acquisition does not exceed the zero rate threshold if it does not consist of or include—
- (a) any amount in respect of which tax is chargeable at a rate of [<sup>F8</sup>more than 0%], or
  - (b) any amount in respect of which tax would be so chargeable but for a relief.
- (3) In this section—
- “annual rent” has the meaning given in paragraph 9A of Schedule 5,
  - “relevant rent” means—
- (a) the annual rent, or
  - (b) in the case of the grant of a lease to which paragraph 11 or 19 of Schedule 15 applies, the relevant chargeable proportion of the annual rent (as calculated in accordance with that paragraph), and
- “relief” does not include an exemption from charge under Schedule 3.]

#### Textual Amendments

- F3** Ss. 77, 77A substituted for s. 77 (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 94\(2\)](#)
- F8** Words in s. 77A(2)(a) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Stamp Duty Land Tax Act 2015 \(c. 1\), Sch. para. 10](#) (with s. 2(3)-(6))

## 78 Returns, enquiries, assessments and related matters

- (1) Schedule 10 has effect with respect to land transaction returns, assessments and related matters.
- (2) In that Schedule—
- Part 1 contains general provisions about returns;
  - Part 2 imposes a duty to keep and preserve records;
  - Part 3 makes provision for enquiries into returns;
  - Part 4 provides for a Revenue determination if no return is delivered;
  - Part 5 provides for Revenue assessments;
  - Part 6 provides for relief in case of excessive assessment; and
  - Part 7 provides for appeals against Revenue decisions on tax.
- (3) The Treasury may by regulations make such amendments of that Schedule, and such consequential amendments of any other provisions of this Part, as appear to them to be necessary or expedient from time to time.

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### Commencement Information

**I2** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

## [<sup>F9</sup>78A Disclosure of information contained in land transaction returns

- (1) Relevant information contained in land transaction returns delivered under section 76 (whether before or after the commencement of this section) is to be available for use—
- by listing officers appointed under section 20 of the Local Government Finance Act 1992, for the purpose of facilitating the compilation and maintenance by them of valuation lists in accordance with Chapter 2 of Part 1 of that Act,
  - as evidence in an appeal by virtue of section 24(6) of that Act to a valuation tribunal <sup>F10</sup> ...,
  - by the Commissioner of Valuation for Northern Ireland, for the purpose of maintaining a valuation list prepared, and from time to time altered, by him in accordance with Part 3 of the Rates (Northern Ireland) Order 1977, and
  - by such other persons or for such other purposes as the Treasury may by regulations prescribe.
- (2) In this section, “relevant information” means any information of the kind mentioned in paragraph 1(4) of Schedule 10 (information corresponding to particulars required under previous legislation).
- (3) The Treasury may by regulations amend the definition of relevant information in subsection (2).

[ In this section “valuation tribunal” means—

- <sup>F11</sup>(4) (a) in relation to England: the Valuation Tribunal for England;
- (b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11 to the Local Government Finance Act 1988.]]

### Textual Amendments

- F9** S. 78A inserted (30.7.2009) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 48\(1\)\(5\)](#); S.I. 2009/2094, art. 2
- F10** Words in s. 78A(1)(b) repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 16 para. 9\(2\), Sch. 18 Pt. 17](#); S.I. 2008/3110, art. 6(d)(i)
- F11** S. 78A(4) inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 16 para. 9\(3\)](#); S.I. 2008/3110, art. 6(d)(i)

## 79 Registration of land transactions etc

- (1) A land transaction to which this section applies, or (as the case may be) a document effecting or evidencing a land transaction to which this section applies, shall not be registered, recorded or otherwise reflected in an entry made—
- in England and Wales, in the register of title maintained by the Chief Land Registrar,
  - <sup>F12</sup>(b) .....
  - in Northern Ireland, in any register maintained by the Land Registry of Northern Ireland or in the Registry of Deeds for Northern Ireland,

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unless there is produced, together with the relevant application, a certificate as to compliance with the requirements of this Part in relation to the transaction [<sup>F13</sup>or such information about compliance as the Commissioners for Her Majesty's Revenue and Customs may specify in regulations.]

This does not apply where the entry is required to be made without any application or so far as the entry relates to an interest or right other than the chargeable interest acquired by the purchaser under the land transaction that gives rise to the application.

- (2) This section applies to every [<sup>F14</sup>notifiable] land transaction [<sup>F15</sup>other than a transaction treated as taking place—
- (a) under subsection (4) of section 44 (contract and conveyance) or under that section as it applies [<sup>F16</sup>by virtue of—
    - <sup>F17</sup>(i) .....
    - (ii) paragraph 12B of Schedule 17A (assignment of agreement for lease),]
  - (b) under subsection (3) of section 44A (contract providing for conveyance to third party) or under that section as it applies by virtue of section 45A (contract providing for conveyance to third party: effect of transfer of rights).]
  - [<sup>F18</sup>(ba) under paragraph 5 of Schedule 2A (transactions entered into before completion of contract),]
  - [<sup>F19</sup>(c) under paragraph 12A(2) <sup>F20</sup>... of Schedule 17A (agreement for lease), or
  - (d) under paragraph 13 (increase of rent) or 15A (reduction of rent or term) of that Schedule.]

In this subsection “contract” includes any agreement and “conveyance” includes any instrument.

[<sup>F21</sup>(2A) Subsection (1), so far as relating to the entry of a notice under section 34 of the Land Registration Act 2002 or section 38 of the Land Registration Act (Northern Ireland) 1970 (notice in respect of interest affecting registered land), does not apply where the land transaction in question is the variation of a lease.]

- (3) The certificate [<sup>F22</sup>referred to in subsection (1)] must be <sup>F23</sup>...—
- (a) a certificate by the Inland Revenue (a “Revenue certificate”) that a land transaction return has been delivered in respect of the transaction, <sup>F24</sup>...
  - <sup>F24</sup>(b) .....
- (4) The Inland Revenue may make provision by regulations about Revenue certificates. The regulations may, in particular—
- (a) make provision as to the conditions to be met before a certificate is issued;
  - (b) prescribe the form and content of the certificate;
  - (c) make provision about the issue of duplicate certificates if the original is lost or destroyed;
  - (d) provide for the issue of multiple certificates where a return is made relating to more than one transaction.

[<sup>F25</sup>(5) Part 2 of Schedule 11 imposes a duty to keep and preserve records in respect of transactions that are not notifiable.]

- (6) The registrar <sup>F26</sup>...—
- (a) shall allow the Inland Revenue to inspect any certificates <sup>F27</sup>... produced to him under this section and in his possession, and

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- (b) may enter into arrangements for affording the Inland Revenue other information and facilities for verifying that the requirements of this Part have been complied with.

#### Textual Amendments

- F12** S. 79(1)(b) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), [Sch. 3 para. 18\(a\)](#) (with s. 29(5)(6)); S.I. 2015/637, [art. 2](#)
- F13** Words in s. 79(1) inserted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [s. 47\(2\)](#)
- F14** Word in s. 79(2) inserted (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 94\(3\)](#)
- F15** Words in s. 79(2) substituted (with effect in accordance with Sch. 39 para. 13 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 7](#)
- F16** Words in s. 79(2)(a) substituted (with effect in accordance with s. 297(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 297\(5\)\(a\)](#)
- F17** S. 79(2)(a)(i) omitted (with effect in accordance with Sch. 39 para. 11 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 39 para. 6\(a\)](#)
- F18** S. 79(2)(ba) inserted (with effect in accordance with Sch. 39 para. 11 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 39 para. 6\(b\)](#)
- F19** S. 79(2)(c)(d) inserted (with effect in accordance with s. 297(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 297\(5\)\(b\)](#)
- F20** Words in s. 79(2)(c) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), [Sch. 3 para. 18\(b\)](#) (with s. 29(5)(6)); S.I. 2015/637, [art. 2](#)
- F21** S. 79(2A) inserted (with effect in accordance with s. 297(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 297\(6\)](#)
- F22** Words in s. 79(3) inserted (with effect in accordance with s. 297(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 297\(7\)](#)
- F23** Word in s. 79(3) omitted (with effect in accordance with s. 94(5) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 30 para. 2\(2\)](#)
- F24** S. 79(3)(b) and word omitted (with effect in accordance with s. 94(5) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 30 para. 2\(2\)](#)
- F25** S. 79(5) substituted (with effect in accordance with s. 94(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 30 para. 2\(3\)](#)
- F26** Words in s. 79(6) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(b), [Sch. 3 para. 18\(c\)](#) (with s. 29(5)(6)); S.I. 2015/637, [art. 2](#)
- F27** Words in s. 79(6)(a) omitted (with effect in accordance with s. 94(5) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 30 para. 2\(4\)](#)

#### Commencement Information

- I3** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

## 80 Adjustment where contingency ceases or consideration is ascertained

- (1) Where section 51 (contingent, uncertain or unascertained consideration) applies in relation to a transaction and—
- (a) in the case of contingent consideration, the contingency occurs or it becomes clear that it will not occur, or
  - (b) in the case of uncertain or unascertained consideration, an amount relevant to the calculation of the consideration, or any instalment of consideration, becomes ascertained,

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the following provisions have effect to require or permit reconsideration of how this Part applies to the transaction (and to any transaction in relation to which it is a linked transaction).

- [<sup>F28</sup>(2) If the effect of the new information is that a transaction becomes notifiable, the purchaser must make a return to HMRC within 14 days.
- (2A) If the effect of the new information is that—
- (a) tax is payable in respect of a transaction where none was payable before and subsection (2) does not apply, or
  - (b) additional tax is payable in respect of a transaction,
- the purchaser must make a further return to HMRC within 30 days.
- (2B) For the purposes of subsections (2) and (2A), any tax or additional tax payable is calculated according to the effective date of the transaction.
- (2C) If a purchaser is required to make a return under subsection (2) or a further return under subsection (2A)—
- (a) that return must contain a self-assessment of the tax chargeable in respect of the transaction on the basis of the information contained in the return, and
  - (b) the tax or additional tax payable must be paid not later than the filing date for that return.]

(3) The provisions of Schedule 10 (returns, enquiries, assessments and other matters) apply to a return under this section as they apply to a [<sup>F29</sup>return under section 76 (general requirement to make land transaction return), subject to the adaptation that references to the effective date of the transaction shall be read as references to the date of the event as a result of which the return is required].

(4) If the effect of the new information is that less tax is payable in respect of a transaction [<sup>F30</sup>(calculated according to its effective date)] than has already been paid,

[<sup>F31</sup>(a) the purchaser may, within the period allowed for amendment of the land transaction return, amend the return accordingly;

    - (b) after the end of that period he may (if the land transaction return is not so amended) make a claim to the Inland Revenue for repayment of the amount overpaid].

[<sup>F32</sup>(4A) Where the transaction (“the relevant transaction”) is the grant or assignment of a lease, no claim may be made under subsection (4)—

      - (a) in respect of the repayment (in whole or part) of any loan or deposit that is treated by paragraph 18A of Schedule 17A as being consideration given for the relevant transaction, or
      - (b) in respect of the refund of any of the consideration given for the relevant transaction, in a case where the refund—
      - (i) is made under arrangements that were made in connection with the relevant transaction, and
      - (ii) is contingent on the determination or assignment of the lease or on the grant of a chargeable interest out of the lease.]

[<sup>F33</sup>(5) This section does not apply so far as the consideration consists of rent (see paragraph 8 of Schedule 17A).]

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### Textual Amendments

- F28** S. 80(2)-(2C) substituted for s. 80(2) (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 46\(3\)](#)
- F29** Words in s. 80(3) substituted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 39 para. 22\(4\)\(a\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F30** Words in s. 80(4) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Stamp Duty Land Tax Act 2015 \(c. 1\), Sch. para. 4\(2\)](#) (with s. 2(3)-(6))
- F31** Words in s. 80(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 299\(4\)](#)
- F32** S. 80(4A) inserted (with effect in accordance with Sch. 10 para. 16(5)-(9) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\), Sch. 10 para. 15](#)
- F33** S. 80(5) added (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 39 para. 22\(4\)\(b\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)

### Modifications etc. (not altering text)

- C3** S. 80 excluded (1.12.2003) by [The Stamp Duty Land Tax \(Administration\) Regulations 2003 \(S.I. 2003/2837\), regs. 1, 26](#)

### Commencement Information

- I4** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

## 81 Further return where relief withdrawn

(1) Where relief is withdrawn to any extent under—

- [<sup>F34</sup>(za) paragraph 11 of Schedule 6A (relief for certain acquisitions of residential property),]
- (a) Part 1 of Schedule 7 (group relief),
- (b) Part 2 of that Schedule (reconstruction or acquisition relief), <sup>F35</sup>...
- [<sup>F36</sup>(ba) paragraph 5, 7 or 8 of Schedule 7A (PAIF seeding relief),
- (bb) paragraph 13, 17 or 18 of Schedule 7A (COACS seeding relief), or]
- (c) Schedule 8 (charities relief),

the purchaser must deliver a further return before the end of the period of 30 days after the date on which the disqualifying event occurred.

[<sup>F37</sup>[<sup>F38</sup>(1A) Where relief is withdrawn to any extent under—

- (a) any of paragraphs 5G to 5L of Schedule 4A (relief from higher rate under Schedule 4A (higher rate for certain transactions)),
- [ Part 3 of Schedule 6C (relief for [<sup>F40</sup>special tax sites]), other than in a case
- <sup>F39</sup>(aa) to which paragraph 11 of that Schedule (alternative finance arrangements) applies,]
- (b) paragraph 6 of Schedule 7A (PAIF seeding relief), or
- (c) paragraph 14 or 16 of Schedule 7A (COACS seeding relief),

the purchaser must deliver a further return before the end of the period of 30 days after the relevant date.]



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(1B) In subsection (1A) “the relevant date” means—

- (a) in the case of relief under paragraph 5 of Schedule 4A (businesses of letting, trading in or redeveloping properties), the first day in the period mentioned in paragraph 5G(2) on which a requirement under paragraph 5G(3) was not met in the case of the chargeable interest in question;
- (b) in the case of relief under paragraph 5B of that Schedule (trades involving making a dwelling available to the public), the first day in the period mentioned in paragraph 5H(2) on which a requirement under paragraph 5H(3) was not met in the case of the chargeable interest in question;
- (c) in the case of relief under paragraph 5C of that Schedule (financial institutions acquiring dwellings in the course of lending), the first day in the period mentioned in paragraph 5I(2) on which a requirement under paragraph 5I(3) was not met in the case of the chargeable interest in question;
- <sup>F41</sup>(ca) [ in the case of relief under paragraph 5CA of that Schedule (acquisition under a regulated home reversion plan), the first day in the period mentioned in paragraph 5IA(2) of that Schedule on which the purchaser holds the higher threshold interest otherwise than for the purposes of the regulated home reversion plan, unless paragraph 5IA(3)(a) and (b) applies;]
- (d) in the case of relief under paragraph 5D of that Schedule (dwellings for occupation by certain employees etc), the first day in the period mentioned in paragraph 5J(2) on which a requirement under paragraph 5J(3) was not met in the case of the chargeable interest in question;
- <sup>F42</sup>(da) [ in the case of relief under paragraph 5EA of that Schedule (acquisition by management company of flat for occupation by caretaker), the first day in the period mentioned in paragraph 5JA(2) of that Schedule on which the purchaser holds the higher threshold interest otherwise than for the purpose of making the flat available for use as caretaker accommodation;]
- (e) in the case of relief under paragraph 5F of that Schedule (farmhouses), the first day in the period mentioned in paragraph 5K(2) on which a requirement under paragraph 5K(3) was not met in the case of the chargeable interest in question.
- <sup>F43</sup>(ea) [ in the case of relief under paragraph 5FA of that Schedule (qualifying housing co-operatives), the date determined in accordance with subsection (1C);]
- <sup>F44</sup>(eb) [ in the case of relief under Schedule 6C (relief for <sup>F45</sup>special tax sites)], the last day in the control period on which the <sup>F46</sup>qualifying land] is used exclusively in a qualifying manner;]
- <sup>F47</sup>(f) [ in the case of relief under paragraph 6 of Schedule 7A (PAIF seeding relief: portfolio test)—
  - (i) where relief is withdrawn under paragraph 6(1), the last day of the seeding period (see paragraph 3 of that Schedule), or
  - (ii) where relief is withdrawn under paragraph 6(3), the first time mentioned in paragraph 6(3)(a) or (b) at which the portfolio test was not met;
- (g) in the case of relief under paragraph 14 of Schedule 7A (COACS seeding relief: genuine diversity of ownership condition), the first time mentioned in paragraph 14(1) at which the genuine diversity of ownership condition was not met;
- (h) in the case of relief under paragraph 16 of Schedule 7A (COACS seeding relief: portfolio test)—

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- (i) where relief is withdrawn under paragraph 16(1), the last day of the seeding period (see paragraph 11 of that Schedule), or
- (ii) where relief is withdrawn under paragraph 16(3), the first time mentioned in paragraph 16(3)(a) or (b) at which the portfolio test was not met.]]

[<sup>F48</sup>(1C) For the purposes of subsection (1B)(ea) (relief under paragraph 5FA of Schedule 4A withdrawn because the conditions in paragraph 5L(3) of that Schedule are met), the date is—

- (a) where paragraph 5L(4) of Schedule 4A does not apply, the first day in the period mentioned in paragraph 5L(3)(a) of that Schedule on which the purchaser is not a qualifying housing body;
- (b) where paragraph 5L(4) or (7) of that Schedule applies and relief is withdrawn because condition A in paragraph 5L(5) of that Schedule is met, the day of succession of the relevant successor;
- (c) where paragraph 5L(4) or (7) of that Schedule applies and relief is withdrawn because condition B in paragraph 5L(6) of that Schedule is met, the first day in the part of the control period that falls after the day of succession of the relevant successor on which the relevant successor is not a qualifying housing body.

(1D) Where relief is withdrawn to any extent under paragraph 5L of Schedule 4A in a case to which paragraph 5L(4) or (7) applies, the reference in subsection (1A) to the purchaser is to be read as a reference to the relevant successor.]

(2) The return must—

- (a) include a self-assessment of the amount of tax chargeable, <sup>F49</sup>...
- <sup>F49</sup>(b) .....

[<sup>F50</sup>(2A) [<sup>F51</sup>Where subsection (1) [<sup>F52</sup>or (1A)] applies any tax] payable must be paid not later than the filing date for the return.]

[<sup>F53</sup>(3) The provisions of Schedule 10 (returns, assessments and other matters) apply for the purposes of this section with the following modifications—

- (a) references to a return under section 76 (general requirement to deliver land transaction return) are to be read as references to a return under subsection (1) or (1A);
- (b) references to the transaction to which a return relates are to be read as references to the withdrawal of relief in respect of which the return is required under subsection (1) or (1A);
- (c) references to a chargeable transaction to which (as yet) no return relates are to be read as references to the withdrawal of relief under any of the provisions mentioned in subsection (1) or (1A);
- (d) references to the effective date of a transaction—
  - (i) in relation to the withdrawal of relief under any of the provisions mentioned in subsection (1), are to be read as references to the date on which the disqualifying event occurs, and
  - (ii) in relation to the withdrawal of relief under any of the provisions mentioned in subsection (1A), are to be read as references to the relevant date (see subsections (1B) and (1C));

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- (e) where, by virtue of subsection (1D), a return is to be made by the relevant successor, references to the purchaser are to be read as references to the relevant successor;
  - (f) paragraph 36(5A) is to be read as if it also permitted an appeal under paragraph 35(1)(e) on the ground that no further return is required.]
- (4) In this section “the disqualifying event” means—
- [<sup>F54</sup>(za) in relation to the withdrawal of relief under Schedule 6A, an event mentioned in paragraph (a), (b) or (c) of paragraph 11(2), (3), (4) or (5) of that Schedule;]
  - (a) in relation to the withdrawal of group relief, the purchaser ceasing to be a member of the same group as the vendor within the meaning of Part 1 of Schedule 7;
  - (b) in relation to the withdrawal of reconstruction or acquisition relief, the change of control of the acquiring company mentioned in paragraph 9(1)(a) of Schedule 7 or, as the case may be, the event mentioned in paragraph 11(1)(a) or (2)(a) of that Schedule;
  - [<sup>F55</sup>(ba) in relation to the withdrawal of PAIF seeding relief—
    - (i) the purchaser ceasing to be a property AIF as mentioned in paragraph 5 of Schedule 7A,
    - (ii) a person making a relevant disposal of units as mentioned in paragraph 7 of that Schedule, or
    - (iii) the grant of permission to a non-qualifying individual to occupy a dwelling as mentioned in paragraph 8 of that Schedule;
  - (bb) in relation to the withdrawal of COACS seeding relief—
    - (i) the purchaser ceasing to be a co-ownership authorised contractual scheme as mentioned in paragraph 13 of Schedule 7A,
    - (ii) a person making a relevant disposal of units as mentioned in paragraph 17 of that Schedule, or
    - (iii) the grant of permission to a non-qualifying individual to occupy a dwelling as mentioned in paragraph 18 of that Schedule;]
    - (c) in relation to the withdrawal of charities relief, a disqualifying event as defined in paragraph 2(3) [<sup>F56</sup>or 3(2)] of Schedule 8.

[<sup>F57</sup>(4A) Terms used in paragraph (eb) of subsection (1B) which are defined for the purposes of Schedule 6C have the same meaning in that paragraph as they have in that Schedule.

(4B) Paragraph 10 of Schedule 6C applies for the purposes of subsection (1B)(eb) as it applies for the purposes of paragraph 8 of that Schedule.]

<sup>F58</sup>(5) . . . . .

[<sup>F59</sup>(6) In subsections (1C), (1D) and (3)(e) (which relate to the withdrawal of relief under paragraph 5L of Schedule 4A) “the relevant successor” means the person who is the most recent successor in the chain of succession at the time relief is withdrawn (and that person could be the first successor, the second successor or a subsequent successor).

(7) Terms used in subsections (1C) and (6) which are defined for the purposes of paragraph 5L of Schedule 4A have the same meaning in those subsections as they have in that paragraph.]

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### Textual Amendments

- F34** S. 81(1)(za) inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 17\(3\)\(a\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F35** Word in s. 81(1)(b) omitted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(2\)\(a\)](#)
- F36** S. 81(1)(ba)(bb) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(2\)\(b\)](#)
- F37** S. 81(1A) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(2\)](#)
- F38** S. 81(1A)(1B) inserted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 3\(2\)](#)
- F39** S. 81(1A)(aa) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(a\)](#)
- F40** Words in s. 81(1A)(aa) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(a\)](#)
- F41** S. 81(1B)(ca) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(a\)\(i\)](#)
- F42** S. 81(1B)(da) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(a\)\(ii\)](#)
- F43** S. 81(1B)(ea) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(3\)](#)
- F44** S. 81(1B)(eb) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(b\)](#)
- F45** Words in s. 81(1B)(eb) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(b\)\(i\)](#)
- F46** Words in s. 81(1B)(eb) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 3\(b\)\(ii\)](#)
- F47** S. 81(1B)(f)-(h) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(4\)](#)
- F48** S. 81(1C)(1D) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(4\)](#)
- F49** S. 81(2)(b) and word repealed (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(4\)\(a\)](#), [Sch. 27 Pt. 4\(4\)](#)
- F50** S. 81(2A) inserted (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(4\)\(b\)](#)
- F51** Words in s. 81(2A) substituted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 3\(3\)](#)
- F52** Words in s. 81(2A) inserted (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(4\)\(b\)](#)
- F53** S. 81(3) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(5\)](#)
- F54** S. 81(4)(za) inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 17\(3\)\(b\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F55** S. 81(4)(ba)(bb) inserted (with effect in accordance with Sch. 16 para. 15 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 16 para. 7\(5\)](#)
- F56** Words in s. 81(4)(c) inserted (with effect in accordance with s. 302(7) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 302\(5\)](#)
- F57** S. 81(4A)(4B) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 3\(c\)](#)

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**F58** S. 81(5) omitted (with effect in accordance with s. 89(4) of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(6\)](#)

**F59** S. 81(6)(7) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 2\(7\)](#)

#### Commencement Information

**I5** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, [Sch. 19 para. 1\(1\)](#)

### <sup>F60</sup>**81ZA Alternative finance arrangements: return where relief withdrawn**

(1) Where relief given in respect of a transaction entered into under alternative finance arrangements is withdrawn to any extent under any of paragraphs 6D, 6F, 6G <sup>F61</sup>, 6H or 6I] of Schedule 4A (higher rate of tax: alternative finance arrangements) <sup>F62</sup> or under Part 3 of Schedule 6C (relief for <sup>F63</sup> special tax sites]) in a case to which paragraph 11 of that Schedule (alternative finance arrangements) applies]—

- (a) the relevant person must deliver a return to HMRC before the end of the period of 30 days after the date of the disqualifying event;
- (b) the return must contain a self-assessment of the additional tax chargeable as a result of the withdrawal of the relief;
- (c) the tax so chargeable is calculated <sup>F64</sup> according to] the effective date of the transaction in respect of which the relief was allowed.

<sup>F65</sup>(2) The provisions of Schedule 10 (returns, assessments and other matters) apply for the purposes of this section with the following modifications—

- (a) references to a return under section 76 (general requirement to deliver land transaction return) are to be read as references to a return under subsection (1);
- (b) references to the transaction to which a return relates are to be read as references to the withdrawal of relief in respect of which the return is required under subsection (1);
- (c) references to a chargeable transaction to which (as yet) no return relates are to be read as references to the withdrawal of relief under any of the provisions mentioned in subsection (1);
- (d) references to the effective date of a transaction are to be read as references to the date of the disqualifying event;
- (e) references to the purchaser are to be read as references to the relevant person so far as that is necessary as a result of subsection (1) of this section or section 85(3) (payment of additional tax by relevant person where relief withdrawn);
- (f) paragraph 36(5A) is to be read as if it also permitted an appeal under paragraph 35(1)(e) on the ground that no further return is required.]

(3) In this section “the date of the disqualifying event” means <sup>F66</sup>—

- (a) where the relief was given under paragraph 5, 5B, 5C, 5D or 5F of Schedule 4A, the first day in the control period on which a relevant requirement was not met;
- (b) where the relief was given under paragraph 5FA of Schedule 4A, the date determined in accordance with subsection (5A).]

<sup>F67</sup>(c) [ where the relief was given under Part 2 of Schedule 6C, the last day in the control period on which the <sup>F68</sup> qualifying land] is used exclusively in a qualifying manner.]

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- (4) In [<sup>F69</sup>subsection (3)(a)] “relevant requirement” means—
- (a) where the relief was given under paragraph 5 of Schedule 4A (businesses of letting, trading in or redeveloping properties), a requirement under paragraph 5G(3) of that Schedule;
  - (b) where the relief was given under paragraph 5B of that Schedule (trades involving making a dwelling available to the public), a requirement under paragraph 5H(3) of that Schedule;
  - (c) where the relief was given under paragraph 5C of that Schedule (financial institutions acquiring dwellings in the course of lending), a requirement under paragraph 5I(3) of that Schedule;
  - (d) where the relief was given under paragraph 5D of that Schedule (dwellings for occupation by certain employees etc), a requirement under paragraph 5J(3) of that Schedule;
  - (e) where the relief was given under paragraph 5F of that Schedule (farmhouses), a requirement under paragraph 5K(3) of that Schedule.
- (5) In [<sup>F70</sup>subsection (3)(a)] “the control period” has the same meaning as in paragraph 5G, 5H, 5I, 5J or 5K (as the case requires) of Schedule 4A.
- [ For the purposes of subsection (3)(b) (relief withdrawn because the conditions in <sup>F71</sup>(5A) paragraph 6I(2) of Schedule 4A are met), the date is—
- (a) where paragraph 6I(3) of Schedule 4A does not apply, the first day in the period mentioned in paragraph 6I(2)(a) of that Schedule on which the relevant person is not a qualifying housing body;
  - (b) where paragraph 6I(3) or (6) of that Schedule applies and relief is withdrawn because condition A in paragraph 6I(4) of that Schedule is met, the day of succession of the relevant successor;
  - (c) where paragraph 6I(3) or (6) of that Schedule applies and relief is withdrawn because condition B in paragraph 6I(5) of that Schedule is met, the first day in the part of the control period that falls after the day of succession of the relevant successor on which the relevant successor is not a qualifying housing body.]
- (6) In this section—
- “alternative finance arrangements” means any arrangements such as are mentioned in section 71A, 72, 72A or 73;
- [<sup>F72</sup>“the relevant person” means—
- (a) the person (other than the financial institution) who entered into the arrangements in question, or
  - (b) where relief is withdrawn to any extent under paragraph 6I of Schedule 4A in a case to which paragraph 6I(3) or (6) applies, the relevant successor;
- “the relevant successor” means the person who is the most recent successor in the chain of succession at the time relief is withdrawn (and that person could be the first successor, the second successor or a subsequent successor). ]
- [ Terms used in paragraph (c) of subsection (3) which are defined for the purposes of <sup>F73</sup>(6A) Schedule 6C have the same meaning in that paragraph as they have in that Schedule (as modified by paragraph 11 of that Schedule).

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(6B) Paragraph 10 of Schedule 6C (as modified by paragraph 11 of that Schedule) applies for the purposes of subsection (3)(c) as it applies for the purposes of paragraph 8 of that Schedule.]

[ Terms used in subsection (5A), and in the definition of “the relevant successor” in <sup>F74</sup>(7) subsection (6), which are defined for the purposes of paragraph 6I of Schedule 4A have the same meaning in those provisions as they have in that paragraph.]]

#### Textual Amendments

- F60** S. 81ZA inserted (with effect in accordance with Sch. 40 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 4](#)
- F61** Words in s. 81ZA(1) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(2\)](#)
- F62** Words in s. 81ZA(1) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 4\(a\)](#)
- F63** Words in s. 81ZA(1) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 4\(a\)](#)
- F64** Words in s. 81ZA(1)(c) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Stamp Duty Land Tax Act 2015 \(c. 1\)](#), [Sch. para. 5](#) (with s. 2(3)-(6))
- F65** S. 81ZA(2) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(3\)](#)
- F66** Words in s. 81ZA(3) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(4\)](#)
- F67** S. 81ZA(3)(c) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 4\(b\)](#)
- F68** Words in s. 81ZA(3)(c) substituted (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 23 para. 4\(b\)](#)
- F69** Words in s. 81ZA(4) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(5\)](#)
- F70** Words in s. 81ZA(5) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(5\)](#)
- F71** S. 81ZA(5A) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(6\)](#)
- F72** Words in s. 81ZA(6) substituted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(7\)](#)
- F73** S. 81ZA(6A)(6B) inserted (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 23 para. 4\(c\)](#)
- F74** S. 81ZA(7) inserted (with effect in accordance with s. 89(4) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 17 para. 3\(8\)](#)

#### Modifications etc. (not altering text)

- C4** S. 81ZA(6) modified (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 40 para. 9\(2\)](#)

#### [<sup>F75</sup>81A Return or further return in consequence of later linked transaction

[<sup>F76</sup>(1) Where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that the earlier transaction becomes notifiable, the purchaser under the earlier transaction must deliver a return in respect of that transaction before the end of the period of 14 days after the effective date of the later transaction.

(1A) Where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that—

- (a) tax is payable in respect of the earlier transaction where none was payable before and subsection (1) does not apply, or

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- (b) additional tax is payable in respect of the earlier transaction, the purchaser under the earlier transaction must deliver a further return in respect of that transaction before the end of the period of 30 days after the effective date of the later transaction.
- (1B) For the purposes of subsections (1) and (1A), any tax or additional tax payable is calculated according to the effective date of the earlier transaction.
- (1C) Where a purchaser is required to deliver a return under subsection (1) or a further return under subsection (1A)—
- (a) that return must include a self-assessment of the amount of tax chargeable as a result of the later transaction, and
  - (b) the tax or additional tax payable must be paid not later than the filing date for that return.]
- (2) The provisions of Schedule 10 (returns, enquiries, assessments and other matters) apply to a return under this section as they apply to a return under section 76 (general requirement to deliver land transaction return), with the following adaptations—
- (a) in paragraph 5 (formal notice to deliver return), the requirement in subparagraph (2)(a) that the notice specify the transaction to which it relates shall be read as requiring both the earlier and later transactions to be specified;
  - (b) references to the effective date of the transaction to which the return relates shall be read as references to the effective date of the later transaction.
- (3) This section does not affect any requirement to make a return under section 76 in respect of the later transaction.]

#### Textual Amendments

- F75** S. 81A inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 19\(1\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F76** Ss. 81A(1)-(1C) substituted for s. 81A(1) (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(5\)](#)

#### [<sup>F77</sup>81B Declaration by person authorised to act on behalf of individual

- (1) This section applies to the declaration mentioned in paragraph 1(1)(c) of Schedule 10 <sup>F78</sup>... (declaration that return <sup>F78</sup>... is correct and complete).
- (2) The requirement that an individual make such a declaration (alone or jointly with others) is treated as met if a declaration to that effect is made by a person authorised to act on behalf of that individual in relation to the matters to which the return or certificate relates.
- (3) For the purposes of this section a person is not regarded as authorised to act on behalf of an individual unless he is so authorised by a power of attorney in writing, signed by that individual.

In this subsection as it applies in Scotland “power of attorney” includes factory and commission.



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- (4) Nothing in this section affects the making of a declaration in accordance with—
- (a) section 100(2) (persons through whom a company acts), or
  - <sup>F79</sup>(b) .....

**Textual Amendments**

- F77** S. 81B inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 20](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F78** Words in s. 81B(1) omitted (with effect in accordance with s. 94(5) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 30 para. 3](#)
- F79** S. 81B(4)(b) omitted (with effect in accordance with s. 222(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [s. 222\(4\)\(e\)](#)

**82 Loss or destruction of, or damage to, return etc**

- (1) This section applies where—
- (a) a return delivered to the Inland Revenue, or
  - (b) any other document relating to tax made by or provided to the Inland Revenue, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless.
- (2) The Inland Revenue may treat the return as not having been delivered or the document as not having been made or provided.
- (3) Anything done on that basis shall be as valid and effective for all purposes as it would have been if the return had not been made or the document had not been made or provided.
- (4) But if as a result a person is charged with tax and he proves to the satisfaction of the [<sup>F80</sup>tribunal] that he has already paid tax in respect of the transaction in question, relief shall be given, by reducing the charge or by repayment as the case may require.

**Textual Amendments**

- F80** Word in s. 82(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 367](#)

**Commencement Information**

- I6** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

**[<sup>F81</sup>82A Claims not included in returns**

Schedule 11A has effect with respect to claims not included in returns.]

**Textual Amendments**

- F81** S. 82A inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 299\(2\)](#)

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### 83 Formal requirements as to assessments, penalty determinations etc

- (1) An assessment, determination, notice or other document required to be used in assessing, charging, collecting and levying tax or determining a penalty under this Part must be in accordance with the forms prescribed from time to time by the Board and a document in the form so prescribed and supplied or approved by the Board is valid and effective.
- (2) Any such assessment, determination, notice or other document purporting to be made under this Part is not ineffective—
  - (a) for want of form, or
  - (b) by reason of any mistake, defect or omission in it,
 if it is substantially in conformity with this Part and its intended effect is reasonably ascertainable by the person to whom it is directed.
- (3) The validity of an assessment or determination is not affected—
  - (a) by any mistake in it as to—
    - (i) the name of a person liable, or
    - (ii) the amount of the tax charged, or
  - (b) by reason of any variance between the notice of assessment or determination and the assessment or determination itself.

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#### Commencement Information

**I7** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

### 84 Delivery and service of documents

- (1) A notice or other document to be served under this Part on a person may be delivered to him or left at his usual or last known place of abode.
- (2) A notice or other document to be given, served or delivered under this Part may be served by post.
- (3) For the purposes of section 7 of the Interpretation Act 1978 (c. 30) (general provisions as to service by post) any such notice or other document to be given or delivered to, or served on, any person by the Inland Revenue is properly addressed if it is addressed to that person—
  - (a) in the case of an individual, at his usual or last known place of residence or his place of business;
  - (b) in the case of a company—
    - (i) at its principal place of business,
    - (ii) if a liquidator has been appointed, at his address for the purposes of the liquidation, or
    - (iii) at any place prescribed by regulations made by the Inland Revenue.

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#### Commencement Information

**I8** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

**Changes to legislation:**

Finance Act 2003, Cross Heading: Returns and other administrative matters is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)