



# 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 30 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,  
F1 ...
  - <sup>F1</sup>(b) .....

#### Textual Amendments

- F1** S. 76(3)(b) and preceding word repealed (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 80(2), [Sch. 27 Pt. 4\(4\)](#)

#### Commencement Information

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

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

## **[F277] 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 which tax is chargeable at a rate of 1% or higher 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), or
  - (d) a notional land transaction under section 75A.
- (2) This section has effect subject to—
  - (a) sections 71A(7) and 72A(7), and
  - (b) paragraph 30 of Schedule 15.
- (3) In this section “relief” does not include an exemption from charge under Schedule 3.

### **Textual Amendments**

- F2** 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\(2\)](#)

## **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—
    - (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 1% or higher, or
  - (b) any amount in respect of which tax would be so chargeable but for a relief.
- (3) In this section—

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

- “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

- F2** 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\(2\)](#)

### 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.

#### Commencement Information

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

### 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—
  - (a) in England and Wales, in the register of title maintained by the Chief Land Registrar,
  - (b) in Scotland, in any register maintained by the Keeper of the Registers of Scotland [F<sup>3</sup>(other than the Register of Community Interests in Land)], or
  - (c) in Northern Ireland, in any register maintained by the Land Registry of Northern Ireland or in the Registry of Deeds for Northern Ireland,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

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

[<sup>F4</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>F5</sup>notifiable] land transaction [<sup>F6</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>F7</sup>by virtue of—
    - (i) section 45 (contract and conveyance: effect of transfer of rights), or
    - (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>F8</sup>(c) under paragraph 12A(2) or 19(3) 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>F9</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>F10</sup>referred to in subsection (1)] must be <sup>F11</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>F12</sup>...
  - <sup>F12</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>F13</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 (in Scotland, the Keeper of the Registers of Scotland)—
- (a) shall allow the Inland Revenue to inspect any certificates <sup>F14</sup>... produced to him under this section and in his possession, and
  - (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.

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

### Textual Amendments

- F3** Words in s. 79(1)(b) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 298\(3\)](#)
- F4** Words in s. 79(1) inserted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 47\(2\)](#)
- F5** 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\(3\)](#)
- F6** 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](#)
- F7** 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\(5\)\(a\)](#)
- F8** 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\(5\)\(b\)](#)
- F9** S. 79(2A) inserted (with effect in accordance with s. 297(10) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 297\(6\)](#)
- F10** 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\(7\)](#)
- F11** 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\(2\)](#)
- F12** 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\(2\)](#)
- F13** 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\(3\)](#)
- F14** 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—
- in the case of contingent consideration, the contingency occurs or it becomes clear that it will not occur, or
  - in the case of uncertain or unascertained consideration, an amount relevant to the calculation of the consideration, or any instalment of consideration, becomes ascertained,
- 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).
- (2) If the effect of the new information is that a transaction becomes notifiable<sup>F15</sup> ..., or that additional tax is payable in respect of a transaction or that tax is payable where none was payable before—
- the purchaser must make a return to the Inland Revenue within 30 days,
  - the 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,
  - the tax so chargeable is to be calculated by reference to the rates in force at the effective date of the transaction, and

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

- [<sup>F16</sup>(d) the tax or additional tax payable must be paid not later than the filing date for the 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>F17</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 than has already been paid,
- [<sup>F18</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>F19</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>F20</sup>(5) This section does not apply so far as [<sup>F20</sup>the consideration consists of rent (see paragraph 8 of Schedule 17A).]

#### Textual Amendments

- F15** Words in s. 80(2) repealed (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 4\(2\)](#) (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)
- F16** S. 80(2)(d) substituted (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(3\)](#)
- F17** 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)
- F18** Words in s. 80(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [s. 299\(4\)](#)
- F19** 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](#)
- F20** 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](#)

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

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)**

**C1** 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>F21</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), 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.

(2) The return must—

- (a) include a self-assessment of the amount of tax chargeable, <sup>F22</sup>...
- <sup>F22</sup>(b) .....

[<sup>F23</sup>(2A) Tax payable must be paid not later than the filing date for the return.]

(3) The provisions of Schedule 10 (returns, assessments and other matters) apply to a return under this section as they apply to a [<sup>F24</sup>return under section 76 (general requirement to deliver land transaction return)], with the following adaptations—

- (a) references to the transaction to which the return relates shall be read as references to the disqualifying event;
- (b) references to the effective date of the transaction shall be read as references to the date on which the disqualifying event occurs.

(4) In this section “the disqualifying event” means—

[<sup>F25</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;
- (c) in relation to the withdrawal of charities relief, a disqualifying event as defined in paragraph 2(3) [<sup>F26</sup>or 3(2)] of Schedule 8.

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

### Textual Amendments

- F21** 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)
- F22** 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\(4\)](#)
- F23** S. 81(2A) inserted (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. [80\(4\)\(b\)](#)
- F24** Words in s. 81(3) substituted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 19\(2\)](#) (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)
- F25** 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)
- F26** 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\(5\)](#)

### Commencement Information

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

### [<sup>F27</sup>81A Return or further return in consequence of later linked transaction

- (1) Where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that the earlier transaction becomes notifiable, or that additional tax is payable in respect of the earlier transaction or that tax is payable in respect of the earlier transaction where none was payable before—
- (a) the purchaser under the earlier transaction must deliver a return or further return in respect of that transaction before the end of the period of 30 days after the effective date of the later transaction,
  - (b) the return must include a self-assessment of the amount of tax chargeable as a result of the later transaction,
  - (c) the tax so chargeable is to be calculated by reference to the rates in force at the effective date of the earlier transaction, and
  - [<sup>F28</sup>(d) the tax or additional tax payable must be paid not later than the filing date for the 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.



*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

- (3) This section does not affect any requirement to make a return under section 76 in respect of the later transaction.]

#### Textual Amendments

- F27** 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)
- F28** S. 81A(1)(d) substituted (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 80\(5\)](#)

### [<sup>F29</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>F30</sup>... (declaration that return <sup>F30</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.

- (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
  - (b) section 106 (1) or (2) (person authorised to act on behalf of incapacitated person or minor).]

#### Textual Amendments

- F29** 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)
- F30** 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](#)

## 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.

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

- (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 General or Special Commissioners having jurisdiction in the case 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.

#### Commencement Information

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

### [<sup>F31</sup>82A Claims not included in returns

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

#### Textual Amendments

**F31** S. 82A inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), s. 299(2)

### 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.

#### Commencement Information

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

*Status: Point in time view as at 21/07/2008.*

*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 04 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. (See end of Document for details)*

## **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.

### **Commencement Information**

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

**Status:**

Point in time view as at 21/07/2008.

**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 04 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.