
Changes to legislation: Finance Act 2008, Paragraph 9 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 30

STAMP DUTY LAND TAX: NOTIFICATION ETC: CONSEQUENTIAL PROVISION

FA 2003

- 9 (1) In Part 2 of that Schedule (duty to keep and preserve records), paragraph 4 is amended as follows.
- (2) Before sub-paragraph (1) insert—
- “(A1) This paragraph applies where a transaction is not notifiable, unless the transaction is a transaction treated as taking place under a provision listed in section 79(2)(a) to (d).”
- (3) In sub-paragraph (1)—
- (a) for “A purchaser who may be required to give a self-certificate” substitute “The purchaser”, and
- (b) in paragraph (a), for “to deliver a correct and complete certificate” substitute “to demonstrate that the transaction is not notifiable”.
- (4) In sub-paragraph (2), omit the words from “and” to the end.

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)