

2003 No. 2837

TAXES

The Stamp Duty Land Tax (Administration) Regulations 2003

Made - - - - - *7th November 2003*

Laid before the House of Commons *10th November 2003*

Coming into force - - - *1st December 2003*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 79(4), 90(2), (3) and (6) and 113(2) of, and paragraph 1 of Schedule 10, paragraph 2 of Schedule 11, and paragraphs 33(2), 36, 37(1) and (2), 41 and 42 of Schedule 13 to, the Finance Act 2003^(a), and the Treasury, in exercise of the powers conferred upon them by paragraph 2(6) of Schedule 12 to that Act, make the following Regulations:

PART 1

GENERAL

Citation and commencement

1.—(1) These Regulations may be cited as the Stamp Duty Land Tax (Administration) Regulations 2003 and shall come into force on 1st December 2003.

Interpretation

2.—(1) In these Regulations—

“the 2003 Act” means the Finance Act 2003;

“the Board” means the Commissioners of Inland Revenue;

“land transaction return” has the meaning given by section 76(1).

(2) In these Regulations, a reference to a numbered section without more is a reference to the section of the 2003 Act bearing that number.

PART 2

REVENUE CERTIFICATES AND SELF-CERTIFICATES

Interpretation of Part 2

3. In this Part—

^(a) 2003 c. 14. Section 113(2) is cited for the meaning of “the Inland Revenue”.

“the Inland Revenue” means any officer of the Board;
“Revenue certificate” has the meaning given by section 79(3)(a);
“purchaser” has the meaning given by section 43(4);
“self-certificate” has the meaning given by section 79(3)(b);
“vendor” has the meaning given by section 43(4).

Conditions to be met before a Revenue certificate is issued

4.—(1) The conditions specified in paragraphs (2) to (5) must be met before a Revenue certificate is issued.

(2) The first condition is that a land transaction return in respect of the transaction must have been received by the Inland Revenue.

(3) The second condition is that the return (together with any other returns that are required)—

- (a) has been completed; and
- (b) includes any declaration required by paragraph 1(1)(c) of Schedule 10 to the 2003 Act.

(4) The third condition is that—

- (a) as required by section 76(3)(a), a self-assessment is included in the return; and
- (b) on the basis of the information contained in the return, the self-assessment appears to be correct.

(5) The fourth condition is that, as required by section 76(3)(b), payment of the amount of tax chargeable in respect of the transaction accompanies the return.

Form and contents of Revenue certificates

5.—(1) A Revenue certificate must be in writing and must contain the information prescribed by paragraphs (2) to (7).

(2) The information prescribed by this paragraph is the address of the land to which the transaction relates.

(3) The information prescribed by this paragraph is any number recorded—

- (a) as the title number of the land—
 - (i) for England and Wales, in the register of title maintained by the Chief Land Registrar;
 - (ii) for Scotland, in the Land Register of Scotland maintained by the Keeper of the Registers of Scotland;
- (b) for Northern Ireland, as the folio number of the land in any registry maintained by the Land Registry of Northern Ireland.

(4) The information prescribed by this paragraph is any National Land and Property Gazetteer Unique Property Reference Number.

(5) The information prescribed by this paragraph is a description of the transaction.

(6) The information prescribed by this paragraph is the effective date in relation to the transaction (within the meaning given by section 119).

(7) The information prescribed by this paragraph is—

- (a) the name of the purchaser; and
- (b) the name of the vendor.

Duplicate Revenue certificates

6.—(1) If the Inland Revenue are satisfied that a Revenue certificate has been lost or destroyed (“the original certificate”), a duplicate Revenue certificate may be issued.

- (2) The duplicate Revenue certificate may be issued in the form of—
- (a) a Revenue certificate equivalent to, and replacing, the original certificate; or
 - (b) a new Revenue certificate superseding the original certificate.

Multiple Revenue certificates

7.—(1) This regulation applies where a land transaction return is made relating to more than one transaction.

(2) Subject to paragraph (3), the Inland Revenue shall issue one Revenue certificate in respect of the transactions to which the return relates.

(3) If the purchaser requests on the return that separate Revenue certificates be issued in respect of each of the transactions to which the return relates, the Inland Revenue may provide separate certificates in respect of any of those transactions.

Form and contents of self-certificate

8.—(1) A self-certificate must be in writing and—

- (a) on the form prescribed by Schedule 1; or
- (b) in a form that has been approved by the Board.

(2) A self-certificate must contain the information required by the form prescribed by Schedule 1.

PART 3

LAND TRANSACTION RETURNS

Form and contents of land transaction return

9.—(1) A land transaction return must be in writing and completed in black ink.

(2) A land transaction return must be—

- (a) on the form prescribed by Part 1 of Schedule 2 together with any of the forms prescribed by Parts 2 to 4 of that Schedule which are relevant; or
- (b) in a form that has been approved by the Board.

(3) A land transaction return must contain the information required by the forms prescribed by Schedule 2.

PART 4

DEFERRED PAYMENTS

Interpretation of this Part

10.—(1) In this Part—

“application” means an application under section 90;

“the Inland Revenue” means any officer of the Board;

“relevant events” has the meaning given by regulation 12(2)(c).

When application to be made

11. An application must be made on or before the last day of the period within which the land transaction return relating to the transaction in question must be delivered.

Form and contents of application

- 12.—**(1) An application must be in writing.
- (2) An application must set out all the facts and circumstances relevant to it and, in particular, must specify—
- (a) the consideration to which it relates;
 - (b) the respects in which that consideration is contingent or uncertain; and
 - (c) the events (“relevant events”) on the occurrence of which the whole or any part of that consideration will—
 - (i) cease to be contingent, or
 - (ii) become ascertained.

Additional contents of application where consideration consists of works or services

- 13.—**(1) This regulation applies where the consideration to which an application relates, or any element of that consideration, consists of—
- (a) the carrying out of works of construction, improvement or repair of a building or other works to enhance the value of land; or
 - (b) the provision of services (other than the carrying out of such works).
- (2) The application must contain a scheme for payment of tax which must include—
- (a) a proposal for the payment of tax in respect of the consideration, or element of the consideration, consisting of the carrying out of such works or the provision of such services within 30 days after the carrying out or provision is substantially completed;
 - (b) if the carrying out of such works or the provision of such services is expected to last for more than 6 months, proposals for a scheme of payment of tax at intervals of not more than 6 months.

Provision of information

- 14.—**(1) The Inland Revenue may by notice in writing require a person by whom an application is made to provide such information as they may reasonably require for the purposes of determining whether to accept the application.
- (2) A notice given under this regulation must specify the time (which must not be less than 30 days from the date of issue of the notice) within which the applicant must comply with it.

Recovery of tax not postponed by application

- 15.—**(1) This regulation applies where an application has been made but has not been accepted by the Inland Revenue (including where there is an appeal under regulation 19 against the refusal of the application).
- (2) The tax in respect of the chargeable consideration to which the application relates remains due and payable as if there had been no application (and, if relevant, no appeal).

This is subject to—

- (a) the following paragraphs of this regulation;
 - (b) regulation 22 (direction by Commissioners postponing payment); and
 - (c) regulation 23 (agreement to postpone payment).
- (3) Payment of an amount of such tax as would not be due and payable if the application were accepted shall be postponed pending the reaching of a decision on the application.
- (4) If an application is refused by the Inland Revenue, and there is no appeal under regulation 19 against the refusal of the application, the date on which any tax the payment of which had been postponed under paragraph (3) is due and payable shall be determined as if it were charged by an

assessment of which notice was issued on the date on which the Inland Revenue issues to the applicant a notice of the total amount payable in consequence of the refusal of the application.

This is subject to—

- (a) regulation 22 (direction by Commissioners postponing payment); and
- (b) regulation 23 (agreement to postpone payment).

Notice of decision on an application

16.—(1) The Inland Revenue must give notice in writing to the person by whom the application was made of their decision whether to accept or refuse an application.

(2) Where the Inland Revenue accept an application, the notice must set out the terms on which the application has been accepted and, in particular, must—

- (a) specify—
 - (i) any tax payable in accordance with a land transaction return relating to the transaction in question;
 - (ii) the nature of any relevant events; and
 - (iii) the dates of any relevant events (if known); and
- (b) state that tax is payable within 30 days after the occurrence of a relevant event and in accordance with Part 4 of these Regulations.

(3) Where the Inland Revenue refuse an application, the notice must set out—

- (a) the grounds for the refusal; and
- (b) the total amount of tax payable in consequence of the refusal.

Grounds on which application may be refused

17. An application may be refused by the Inland Revenue if—

- (a) the conditions for making an application specified in section 90(1) are not met;
- (b) the application does not comply with the requirements of regulation 12 or 14;
- (c) there are tax avoidance arrangements in relation to the transaction in question (see regulation 18);
- (d) the application, or information provided in connection with it, is incorrect; or
- (e) information required to be provided under regulation 14 is not provided within such time as the Inland Revenue reasonably required.

Tax avoidance arrangements

18.—(1) For the purposes of regulation 17(c), arrangements are tax avoidance arrangements in relation to a transaction if their main object or one of their main objects is—

- (a) to enable payment of the tax payable in respect of the transaction to be deferred; or
- (b) to avoid the amount or value of the whole or part of the chargeable consideration for the transaction being determined for the purposes of Part 4 of the Finance Act 2003 in accordance with section 51(1).

(2) In this regulation, “arrangements” includes any scheme, agreement or understanding, whether or not legally enforceable.

Right of appeal

19.—(1) An appeal may be brought against a refusal by the Inland Revenue to accept an application.

(2) The appeal lies to the General or Special Commissioners (“the Commissioners”).

Notice of appeal

20.—(1) Notice of an appeal under regulation 19 must be given—

- (a) in writing;
- (b) within 30 days after the date on which the notice of the decision to refuse the application was issued; and
- (c) to the officer of the Board by whom that notice was given.

(2) The notice of appeal must specify the grounds of appeal.

(3) On the hearing of the appeal the Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration, if satisfied that the omission was not deliberate or unreasonable.

Settling of appeals by agreement

21.—(1) If before an appeal under regulation 19 is determined, the appellant and the Inland Revenue agree that the decision appealed against—

- (a) should be upheld without variation,
- (b) should be varied in a particular manner, or
- (c) should be discharged or cancelled,

the same consequences shall follow, for all purposes, as would have followed if, at the time the agreement was come to, the Commissioners had determined the appeal and had upheld the decision without variation, varied it in that manner or discharged or cancelled it, as the case may be.

(2) Paragraph (1) does not apply if, within 30 days from the date when the agreement was come to, the appellant gives notice in writing to the Inland Revenue that he wishes to withdraw from the agreement.

(3) Where the agreement is not in writing—

- (a) paragraphs (1) and (2) do not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the Inland Revenue to the appellant or by the appellant to the Inland Revenue; and
- (b) the references in those paragraphs to the time when agreement was come to shall be read as references to the time when the notice of confirmation was given.

(4) Where—

- (a) the appellant notifies the Inland Revenue, orally or in writing, that he does not wish to proceed with the appeal, and
- (b) the Inland Revenue do not, within 30 days after that notification, give the appellant notice in writing indicating that they are unwilling that the appeal should be withdrawn,

paragraphs (1) to (3) have effect as if, at the date of the appellant's notification, the appellant and the Inland Revenue had come to an agreement (orally or in writing, as the case may be) that the decision under appeal should be upheld without variation.

(5) References in this regulation to an agreement being come to with an appellant, and to the giving of notice or notification by or to the appellant, include references to an agreement being come to, or notice or notification being given by or to, a person acting on behalf of the appellant in relation to the appeal.

Direction by Commissioners postponing payment

22.—(1) An appellant may by notice in writing apply to the Commissioners for a direction that payment of an amount of tax—

- (a) in respect of the chargeable consideration to which the application relates, and

(b) which would not have been due and payable had the application been accepted, shall be postponed pending the determination of the appeal.

(2) The notice must—

- (a) be given within 30 days after the date on which the notice of the decision to refuse the application was issued and to the officer of the Board by whom that notice was given; and
- (b) state the amount of tax to be postponed.

(3) If, after any determination on such an application of the amount of tax payment of which should be postponed, there is a change in the circumstances of the case as a result of which either party has grounds for believing that the amount so determined has become excessive or, as the case may be, insufficient, he may, by notice in writing given to the other party at any time before the determination of the appeal, apply to the Commissioners for a further determination of that amount.

(4) An application under this regulation shall be heard and determined by the Commissioners in the same way as an appeal.

The fact that any such application has been heard and determined by any Commissioners does not preclude them from hearing and determining the appeal or any further application under this regulation.

(5) The amount of tax of which payment is to be postponed pending the determination of the appeal is the amount (if any) which appears to the Commissioners, having regard to the representations made and any evidence adduced, to be appropriate.

(6) Where an application is made under this regulation, the date on which any tax of which payment is not postponed is due and payable shall be determined as if the tax were charged by an assessment of which notice was issued on the date on which the application was determined.

(7) On the determination of the appeal—

- (a) the date on which any tax payable in accordance with that determination is due and payable shall, so far as it is tax the payment of which had been postponed, be determined as if the tax were charged by an assessment of which notice was issued on the date on which the Inland Revenue issues to the appellant a notice of the total amount payable in accordance with the determination; and
- (b) any tax overpaid shall be repaid.

Agreement to postpone payment

23.—(1) If the appellant and the officer of the Board by whom the notice of the decision to refuse the application was given agree that payment of an amount of tax should be postponed pending the determination of the appeal, the same consequences shall follow, for all purposes, as would have followed if, at the time the agreement was come to, the Commissioners had made a direction to the same effect.

This is without prejudice to the making of a further agreement or of a further direction.

(2) Where the agreement is not in writing—

- (a) paragraph (1) does not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the officer of the Board in question to the appellant or by the appellant to that officer; and
- (b) the reference in that paragraph to the time when the agreement was come to shall be read as a reference to the time when notice of confirmation was given.

(3) References in this regulation to an agreement being come to with an appellant, and to the giving of notice to or by the appellant, include references to an agreement being come to, or notice being given to or by a person acting on behalf of the appellant in relation to the appeal.

Payments and returns

24.—(1) This regulation applies where the Inland Revenue accepts an application.

(2) If the application relates to deferring the payment of tax that has already been paid, the amount already paid shall be repaid together with interest as from the date of payment.

(3) The purchaser must make a return or further return (“the return”) to the Inland Revenue—

- (a) within 30 days after the occurrence of a relevant event;
- (b) if relevant—
 - (i) within the period of 30 days mentioned in regulation 13(2)(a);
 - (ii) subject to regulation 27, in accordance with the scheme for payment mentioned in regulation 13(2)(b); or
 - (iii) after the final payment has been made in accordance with that scheme, within 30 days after the purchaser obtains new information the effect of which is that additional tax or less tax is payable in respect of the transaction than has already been paid.

(4) The return must be accompanied by payment of any tax or additional tax payable.

(5) If the effect of the return is that less tax is payable in respect of a transaction than has already been paid, the amount overpaid shall on a claim by the purchaser be repaid together with interest as from the date of payment.

Form and contents of returns

25.—(1) A return under regulation 24(3) must be in writing and must contain the following information—

- (a) a self-assessment of the amount of tax chargeable in respect of the transaction as a whole on the basis of information contained in the return;
- (b) a statement of the amount of tax payable in respect of so much of the chargeable consideration for the transaction as is not, or is no longer, contingent or uncertain.

(2) The amounts mentioned in paragraph (1) must be calculated by reference to the rates in force at the effective date of the transaction.

Adjustment of payments made as mentioned in section 90(5)

26. Where—

- (a) a payment is made as mentioned in section 90(5), and
- (b) an application is accepted in respect of other chargeable consideration taken into account in calculating the amount of payment,

section 80 (adjustment where contingency ceases or consideration is ascertained) does not apply in relation to the payment and, instead, any necessary adjustment shall be made in accordance with these Regulations.

Returns and payments where consideration consists of works or services

27.—(1) This regulation applies where a return or further return is required to be made in accordance with regulation 24(3)(b)(ii) and the carrying out of the works or provision of the services in question is expected to be substantially completed within a period of less than 6 months after the date on which the return or further return is required.

(2) Where this regulation applies, the applicant and the Inland Revenue may agree that the scheme of payment mentioned in regulation 13(2)(b) should be varied so that the next return or further return due to be made in respect of the consideration, or element of the consideration, consisting of the carrying out of such works or the provision of such services may be made within

30 days after the substantial completion of the carrying out of the works or the provision of the services.

(3) If the carrying out of the works or provision of the services in question is not substantially completed within a period of less than 6 months after the date on which, apart from the variation of the scheme of payment, the return or further return would have been required—

- (a) the variation shall cease to have effect; and
- (b) returns or further returns must continue to be made in accordance with regulation 24(3)(b)(ii).

Applications accepted by the Inland Revenue having no effect

28. For the purposes of Part 4 of the Finance Act 2003 and these Regulations, an application which has been accepted by the Inland Revenue—

- (a) shall have no effect if—
 - (i) it contains false or misleading information; or
 - (ii) any facts or circumstances relevant to it are not disclosed to the Inland Revenue; and
- (b) shall cease to have any effect if the facts and circumstances relevant to it materially change.

PART 5

DISTRAINT BY COLLECTORS: FEES, COSTS AND CHARGES

Interpretation of Part 4

29. In this Part—

“close possession” means physical possession by a distrainor or a person acting on his behalf of the goods and chattels distrained;

“walking possession” means possession in accordance with an agreement between a distrainor and a distrainee by which, in consideration of the distrainor not remaining in close possession, the distrainee undertakes neither—

- (a) to dispose of any of the goods and chattels distrained; nor
- (b) to permit their removal by any person not authorised by the distrainor to remove them.

Ascertainment of fees, costs and charges

30.—(1) The fees chargeable on or in connection with the levying of distress under paragraph 2 of Schedule 12 to the 2003 Act are those specified in the Table in Part 1 of Schedule 3.

(2) The costs and charges recoverable where such distress has been levied are those specified in the Table in Part 2 of that Schedule.

(3) This is subject to the provisions of Part 3 of that Schedule.

Deduction of fees, costs and charges by the collector

31. The fees, costs and charges specified in Schedule 3 shall be deducted by the collector from the sums received on or in connection with the levying of distress or where distress has been levied.

Disputes as to fees, costs and charges

32.—(1) In any case of dispute as to the fees chargeable, or costs and charges recoverable, under Schedule 3, the amount of those fees, costs and charges shall be assessed in accordance with this regulation.

(2) The relevant authority shall carry out any such assessment and may give such directions as to the costs of the assessment as he thinks fit.

(3) In paragraph (2), “the relevant authority” means—

- (a) in England and Wales, the district judge of the county court for the district in which the distress is, or is intended to be, levied;
- (b) in Northern Ireland, the Master (Taxing Office).

PART 6

Interpretation of Part 5

33. In this Part—

“the appropriate judicial authority” has the meaning given by paragraph 32(3) of Schedule 13 to the 2003 Act;

“the court” has the meaning given by paragraph 40(2) of Schedule 13 to the 2003 Act;

“items subject to legal privilege” has the meaning given by paragraph 35(2) of Schedule 13 to the 2003 Act;

“notice of application” means the notice of intention to apply for an order to which a person is entitled under paragraph 33(1) of Schedule 13 to the 2003 Act;

“order” means an order under paragraph 32 of Schedule 13 to the 2003 Act;

“working day” means any day other than a Saturday, Sunday or public holiday.

Approval of decision to apply for an order

34. Before the hearing of an application for an order, an officer of the Board who is a member of the Senior Civil Service in—

- (a) the Cross-Cutting Policy branch of the Inland Revenue, or
- (b) the Special Compliance Office of the Inland Revenue,

must approve in writing the decision to apply for that order.

Notice of application

35.—(1) Notice of application must be given in writing and must contain the following details—

- (a) the date, time and place of the hearing of the application;
- (b) the specifications or descriptions of documents which are the subject of the application;
- (c) a description of the suspected offence to which the application relates; and
- (d) the name of the person suspected of committing, having committed or being about to commit the suspected offence.

(2) Notice of application must be given to the person entitled to it not less than five working days before the hearing of the application.

Notice of an order, or notice of an application, treated as having been given

36.—(1) Where notice of an order, or notice of application, is delivered to a person, or left at his proper address, notice shall be treated as having been given to that person on the day on which it is delivered or left or, where that day is not a working day, on the next working day.

(2) Where notice of application, or notice of an order, is sent to a person's proper address by facsimile transmission or other similar means which produce a document containing a text of the communication, notice shall be treated as given when the text is received in a legible form.

(3) For the purposes of this regulation, a person's proper address is—

- (a) the usual or last known place of residence, or the place of business or employment, of that person; or
- (b) in the case of a company, the address of the company's registered office; or
- (c) in the case of a liquidator of a company, the liquidator's address for the purposes of the liquidation.

Complying with an order

37.—(1) A person complies with an order by producing the documents specified or described in the order to the officer of the Board specified in the order within—

- (a) the period mentioned in paragraph 32(2) of Schedule 13 to the 2003 Act; or
- (b) such further period, if any, as is agreed with that officer.

(2) For the purposes of paragraph (1), documents are produced to an officer of the Board if they are either—

- (a) delivered to the officer; or
- (b) left for the officer at an address specified in the relevant order.

(3) Where documents are sent to an officer of the Board at the address specified in the relevant order by post, they shall be treated, unless the contrary is proved, as having been produced to the officer—

- (a) if first class post is used, on the second working day after posting;
- (b) if second class post is used, on the fourth working day after posting.

Resolution of disputes as to legal privilege

38.—(1) This regulation applies where there is a dispute between the Board and a person against whom an order has been made as to whether a document, or part of a document, is an item subject to legal privilege.

(2) The person against whom an order has been made may apply to the appropriate judicial authority to resolve the dispute.

(3) All the documents to which an application under paragraph (2) relates must be lodged in the court at the same time as the application is made and shall be held by the court until the appropriate judicial authority resolves the dispute.

(4) The court shall give the Board notice of an application made under paragraph (2) not less than five working days before the hearing of the application, and the Board shall be entitled to appear and be heard at that hearing in addition to the person making the application.

(5) On the hearing of an application made under paragraph (2), the appropriate judicial authority shall—

- (a) resolve the dispute by confirming whether the document, or part of the document, is or is not an item subject to legal privilege; and
- (b) order the costs of the application to be met by the Board except where it holds that no document, or no part of any document, to which the application relates is an item subject to legal privilege.

(6) Where a person makes an application under paragraph (2) within the period mentioned in regulation 37(1), he shall be treated as having complied with the order in relation to the documents to which the application relates until the appropriate judicial authority resolves the dispute.

(7) A dispute may be resolved at any time by the Board and the person against whom an order has been made reaching an agreement, whether in writing or otherwise, and, for all purposes, the consequences of such an agreement shall be the same as those which would have ensued if, at the time when the agreement was reached, the appropriate judicial authority had resolved the dispute.

7th November 2003

Nick Montagu
Dave Hartnett
Two of the Commissioners of Inland Revenue

6th November 2003

Joan Ryan
Nick Ainger
Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE 1

SELF-CERTIFICATE

Regulation 8

Stamp duty land tax

Certification that no Land Transaction Return is required for a land transaction

This is a self-certificate under Section 79(3) of Finance Act 2003.

Effective date of transaction

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Property or land address

Name(s) and address of purchaser

Title number/folio number

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Name and address of purchaser's solicitor/agent

Name(s) and address of vendor

Please turn over

Reason no Land Transaction Return is required

✓

- ☐ Transfer or conveyance of a freehold interest in land (in Scotland, ownership of land or the interest of the proprietor of the *dominium utile* of land) for no chargeable consideration.
- ☐ Transfer or assignment of a leasehold interest in land (in Scotland, assignation of a tenant's interest under a lease of land) for no chargeable consideration.
- ☐ Grant of lease (or in Scotland, missives of let constituting a lease) where all the following are satisfied
 - the term of the lease is less than seven years, and
 - the amount of any premium is not such as to attract a charge to SDLT at a rate of 1% or more (ignoring the availability of any relief), and
 - the amount of any rent is not such as to attract a charge to SDLT at a rate of 1% or higher (ignoring the availability of any relief).
- ☐ Land transaction other than the transfer of a freehold, assignment or grant of a lease where the amount of consideration is such as to attract a charge to SDLT at a rate of 1% or higher (ignoring the availability of any relief).
- ☐ Land transaction exempt from SDLT under Schedule 3 paragraph 3 Finance Act 2003 (transactions in connection with divorce).
- ☐ Land transaction exempt from SDLT under Schedule 3 paragraph 4 Finance Act 2003 (variation of testamentary dispositions).

Declaration

This certificate must be signed by the person acquiring the interest. Signature by an agent is not acceptable. Where there is more than one transferee all of them must sign the certificate, except in certain circumstances (please refer to guidance notes).

I certify that for the reason given (as ticked) I do not need to submit a Land Transaction Return to the Inland Revenue.

If you give false information in this certificate you may face financial penalties and prosecution.

I declare that the information I have given in this form is true and complete to the best of my knowledge and belief.

Signature of purchaser(s)

Name (printed)

Date

/

[If you are viewing the electronic version of these Regulations, and the form is not available, please contact 0845 302 1472 to request a copy.]

SCHEDULE 2

Regulation 9

LAND TRANSACTION RETURN

PART 1

MAIN FORM



For official use only

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Your transaction return

How to fill in this return

The guidance notes that come with this return will help you answer the questions.

- Write inside the boxes. Use black ink and CAPITAL letters.
- If you make a mistake, please cross it out and write the correct information underneath.
- **Leave blank any boxes that don't apply to you** – please don't strike through anything irrelevant.
- Show amounts in whole pounds only, rounded down to the nearest pound. Ignore the pence.

- Fill out the payslip on page 7.
- Do not fold the return. Send it back to us unfolded in the envelope provided.
- **Photocopies are not acceptable.**

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return and any supplementary returns from the Orderline on **0845 302 1472**.

Starting your return

ABOUT THE TRANSACTION

1 Type of property

--	--

Enter code from the guidance notes

2 Description of transaction

--

Enter code from the guidance notes

3 Interest transferred or created

--	--

Enter code from the guidance notes

4 Effective date of transaction

D	D	M	M	Y	Y	Y	Y
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5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted? Put 'X' in one box

--

 Yes

--

 No

If 'yes' please provide details

6 Date of contract or conclusion of missives

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

7 Is any land exchanged or part-exchanged?

Put 'X' in one box

--

 Yes

--

 No

If 'yes' please complete address of location
Postcode

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

House or building number

--	--	--	--

Rest of address, including house name, building name or flat number

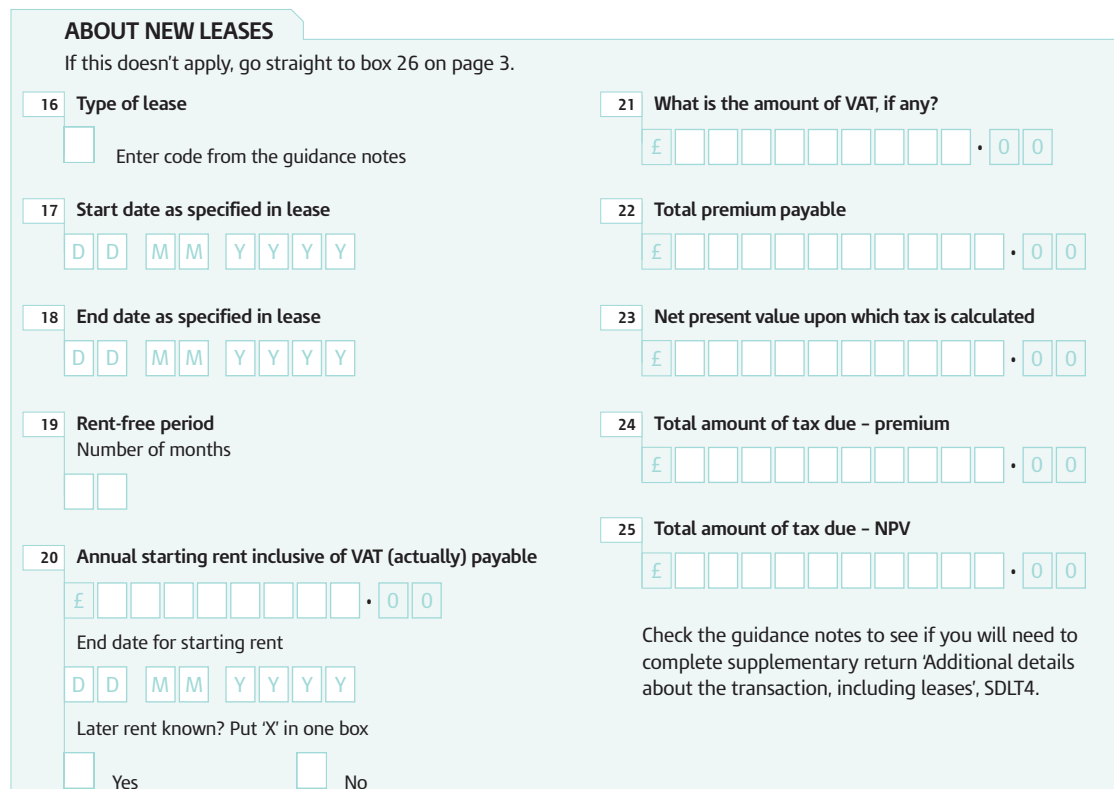
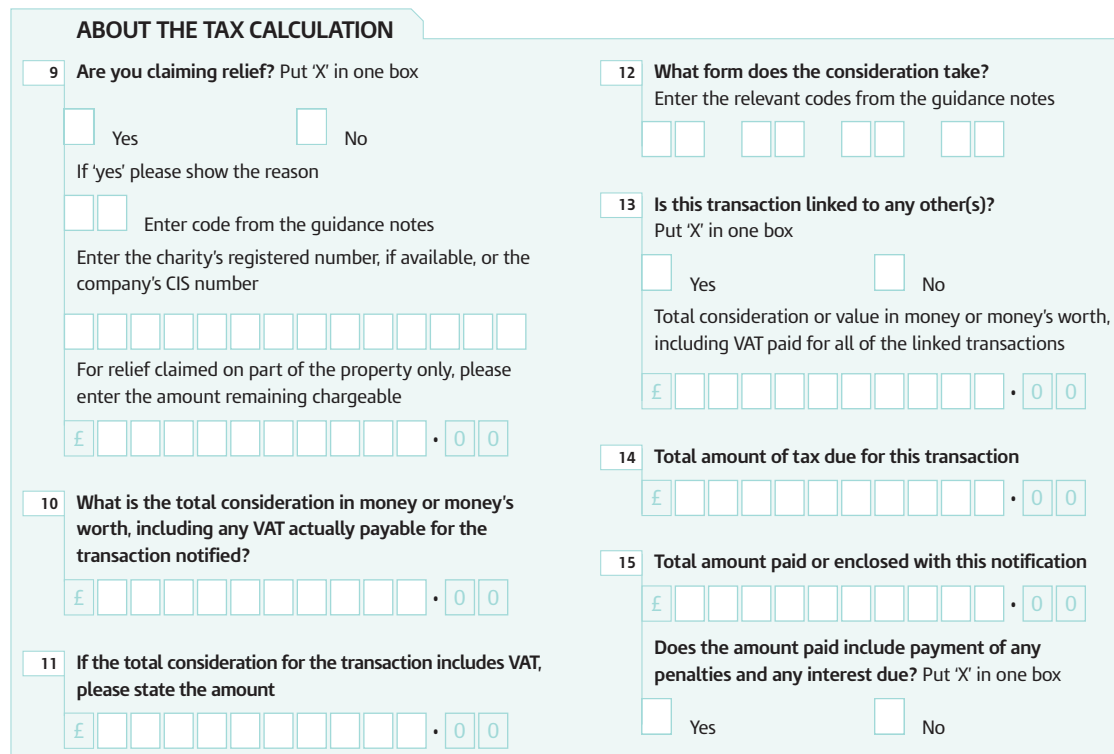
8 Is the transaction pursuant to a previous option agreement? Put 'X' in one box

--

 Yes

--

 No



Barcode and reference



PG 3

+

ABOUT THE VENDOR CONTINUED**39 Agent's name**

41 Agent's DX number

40 Agent's address

Postcode

--	--	--	--	--	--	--	--

Building number

--	--	--	--

Rest of address, including building name

42 Agent's e-mail address

43 Agent's reference

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

44 Agent's telephone number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

ADDITIONAL VENDOR

Details of other people involved (including transferor, lessor), other than lead vendor. If more than one additional vendor please complete supplementary return 'Land Transaction Return - Additional vendor/purchaser details', SDLT2.

45 Title Enter MR, MRS, MISS, MS or other title

Note: only complete for an individual

--	--	--	--	--	--

48 Vendor (2) address
☐ Put 'X' in this box if the same as box 38.

If not, please give address below

Postcode

--	--	--	--	--	--	--	--

House or building number

--	--	--	--

Rest of address, including house name, building name or flat number

46 Vendor (2) surname or company name

47 Vendor (2) first name(s)

Note: only complete for an individual

+

ABOUT THE PURCHASER including transferee, lessee

49 Number of purchasers included (Note: if more than one purchaser is involved, complete boxes 65 to 69)

50 National Insurance number (purchaser 1), if you have one. Note: only complete for an individual

51 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

52 Purchaser (1) surname or company name

53 Purchaser (1) first name(s)
Note: only complete for an individual

54 Purchaser (1) address

☐ Put 'X' in this box if the same address as box 28.
If not, please give address below
Postcode

57 Are the purchaser and vendor connected?
Put 'X' in one box

☐ Yes

☐ No

58 To which address shall we send the certificate?
Put 'X' in one box

☐ Property (box 28)

☐ Purchaser's (box 54)

☐ Agent's (box 61)

59 I authorise my agent to handle correspondence on my behalf. Put 'X' in one box

☐ Yes

☐ No

60 Agent's name

61 Agent's address

Postcode

Building number

Rest of address, including building name

62 Agent's DX number

63 Agent's reference

64 Agent's telephone number

+

SDLT 1

PG 5



ADDITIONAL PURCHASER

Details of other people involved (including transferee, lessee), other than purchaser (1). If more than one additional purchaser, please complete supplementary return 'Land Transaction Return - Additional vendor/purchaser details', SDLT2.

65 **Title** Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

66 **Purchaser (2) surname or company name**

67 **Purchaser (2) first name(s)**
Note: only complete for an individual

68 **Purchaser (2) address**

☐ Put 'X' in this box if the same as purchaser (1) (box 54).
If not, please give address below
Postcode

House or building number

Rest of address, including house name, building name or flat number

69 **Is the purchaser acting as a trustee?** Put 'X' in one box

☐ Yes☐ No

ADDITIONAL SUPPLEMENTARY RETURNS

70 **How many supplementary returns have you enclosed with this return?** Write the number in each box. If none, please put '0'.

Additional vendor/purchaser details, SDLT2

Additional details about the transaction, including leases, SDLT4

Additional details about the land, SDLT3

DECLARATION

71 **The purchaser(s) must sign this return.** Read the notes in Section 1 of the guidance notes, SDLT6, 'Who should complete the Land Transaction Return?'

If you give false information, you may face financial penalties and prosecution.

The information I have given on this return is correct and complete to the best of my knowledge and belief.

Signature of purchaser 1

Signature of purchaser 2

Please keep a copy of this return and a note of the unique transaction reference number, which is in the 'Reference' box on the payslip.

Finally, please send your completed return to:

Inland Revenue, Stamp Taxes/SDLT, Comben House, Farriers Way, NETHERTON, Merseyside, Great Britain, L30 4RN, or the DX address is: Rapid Data Capture Centre, DX725593, Bootle 9

Please don't fold it - keep it flat and use the envelope provided. Fill out the payslip on the next page and pay in accordance with the 'How to pay' instructions.

How to pay



Please allow enough time for payment to reach us by the due date. We suggest you allow at least 3 working days for this.

MOST SECURE AND EFFICIENT

We recommend the following payment methods. These are the most secure and efficient.



Direct Payment

Use the Internet, telephone, BACS Direct Credit or CHAPS to make payment. Provide your bank or building society with the following information

- payment account
- sort code 10-50-41
- account number 23456000
- your reference as shown on the payslip.



At your bank

Take this form with payment to your bank and where possible to your own branch. Other banks may refuse to accept payment. If paying by cheque, please make your cheque payable to 'INLAND REVENUE ONLY'.



At a Post Office

Take this form with your payment to any Post Office. If paying by cheque, please make your cheque payable to 'POST OFFICE LTD'.



Girobank

If you have an Alliance & Leicester account send the completed payslip direct to Bootle.

OTHER PAYMENT METHODS



By post

If you use this method

- Make your cheque payable to 'INLAND REVENUE ONLY'.
- Write your payslip reference after 'INLAND REVENUE ONLY'.
- Send the payslip and your cheque, **both unfolded**, in the envelope provided to
Inland Revenue SDLT
Netherton
Merseyside
L30 4RN

By DX

As above, but send to
Rapid Data Capture Centre
DX725593
Bootle 9

FURTHER PAYMENT INFORMATION

You can find further payment information at
www.inlandrevenue.gov.uk/howtopay

or telephone
01274 530750

▼ Please do not write or mark below this perforation ▼

Girobank *Trans cash*
Girobank plc Bootle Merseyside GIR 0AA

Payslip



Revenue

bank giro credit

Reference	
159	
209	
24	

Credit account number

610 5041

£

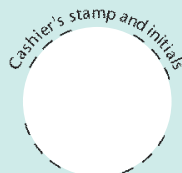
Amount due
(no fee payable at PO counter)
CHEQUE ACCEPTABLE

By transfer from Alliance & Leicester account number

--	--	--

Name _____

Signature _____ Date _____



SDLT1/P

10-50-41

BANK OF ENGLAND
HEAD OFFICE COLLECTION A/C
INLAND REVENUE

CASH

CHEQUE

--	--	--

For official use only

£	

Please do not fold this payslip or write or mark below this line

999999999MC &7246105041 000000000 74 X

[If you are viewing the electronic version of these Regulations, and the form is not available, please contact 0845 302 1472 to request a copy.]

PART 2

ADDITIONAL VENDOR/PURCHASER DETAILS



When to fill in this return

You must fill in this return for each additional vendor and/or purchaser. The guidance notes will help you answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return from the Orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.

--	--	--	--	--	--	--	--	--	--	--

For official use only

--	--	--	--	--	--	--	--

VENDOR OR PURCHASER

- 1 Please indicate if this return is for an additional vendor or an additional purchaser. Put 'X' in one box

☐

Vendor Complete section below only

☐

Purchaser Complete section below and the section over the page



COMPLETE IN ALL CASES

- 2 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

--	--	--	--	--	--

- 3 Surname or company name

- 4 First name(s)
Note: only complete for an individual

- 5 Address
Postcode

--	--	--	--	--	--	--	--	--	--

House or building number

--	--	--	--

Rest of address, including house name, building name or flat number

Please turn over for additional purchaser details ➔



ADDITIONAL PURCHASER DETAILS

Only complete this section if this return is for an additional purchaser.

6 Are the purchaser and vendor connected?

Put 'X' in one box

☐

Yes

☐

No

7 Is the purchaser acting as a trustee? Put 'X' in one box

☐

Yes

☐

No

8 Declaration

The purchaser(s) must sign this return.

Read the notes in Section 1 of the guidance notes, SDLT6 'Who should complete the Land Transaction Return?'

If you give false information, you may face financial penalties and prosecution.

The information I have given on this form is correct and complete to the best of my knowledge and belief.

[Signature of purchaser](#)



[If you are viewing the electronic version of these Regulations, and the form is not available, please contact 0845 302 1472 to request a copy.]

PART 3

ADDITIONAL DETAILS ABOUT THE LAND



When to fill in this return

Fill in this return when you cannot fit all the details on the main Land Transaction Return, SDLT1. The guidance notes will help you answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return from the Orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.

--	--	--	--	--	--	--	--	--	--	--	--

For official use only

--	--	--	--	--	--	--	--	--	--

ABOUT THE LAND

1 Type of property

--	--

Enter code from the guidance notes

2 Local authority number

--	--	--	--

3 Title number, if any

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4 NLPG UPRN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5 Address or situation of land

Postcode

--	--	--	--	--	--	--	--	--	--

House or building number

--	--	--	--

Rest of address, including house name, building name, flat number or continuation from the SDLT1

+

Please turn over ➤



ABOUT THE LAND CONTINUED	
<div><div>6</div><div>If agricultural or development land, what is the area (if known)?</div><div><div><div></div></div> Hectares</div><div><div></div> Square metres</div><div>Area</div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div>.</div><div><div></div><div></div><div></div></div></div></div>	<div><div>8</div><div>Is a plan attached? Please note that the form reference number should be written/displayed on map. Put 'X' in one box</div><div><div><div></div></div> Yes</div><div><div><div></div></div> No</div></div> <div><div>9</div><div>Interest transferred or created</div><div><div><div></div><div></div></div> Enter code from the guidance notes</div></div>
<div><div>7</div><div>If there are any minerals or mineral rights reserved enter the code below</div><div><div><div></div><div></div></div> Enter code from the guidance notes</div></div>	



[If you are viewing the electronic version of these Regulations, and the form is not available, please contact 0845 302 1472 to request a copy.]

PART 4

ADDITIONAL DETAILS ABOUT THE TRANSACTION, INCLUDING LEASES

When to fill in this return

You must fill in this return where additional information about the transaction and/or lease can be provided. The guidance notes will help you answer the questions.

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. Calls are charged at local rates. You can get further copies of this return from the Orderline on **0845 302 1472**.

REFERENCE

Insert the reference number from the payslip on page 7 of the Land Transaction Return, SDLT1, here.

For official use only

ABOUT THE TRANSACTION

- 1** If this transaction is part of the sale of business, please say if the sale includes Put 'X' in relevant boxes

☐ Stock ☐ Goodwill

☐ Others ☐ Fixtures and fittings

What is the total amount of the consideration
for the sale of the business apportioned to it?

£ .

- 2 If the property is for commercial use, what is it?
Put 'X' in one box

- ☐ Office
- ☐ Shop
- ☐ Factory
- ☐ Other industrial unit
- ☐ Hotel
- ☐ Warehouse
- ☐ Other

- 3 Have you applied for and received a post transaction ruling in accordance with Code of Practice 10?**
Put 'X' in one box

☐ Yes ☐ No

If 'yes' have you followed it when completing this return?
Put 'X' in one box

☐ Yes ☐ No

☐ Ruling not received

- 4 Is any part of the consideration contingent or dependent on uncertain future events?

Yes No

- 5 Have you agreed with Inland Revenue that you will pay on a deferred basis ?

☐ Yes ☐ No

- 6** If there are any minerals or mineral rights reserved enter the code below

Enter code from the guidance notes

- 7 If the purchaser is VAT registered, give its VAT reference number

- 8 If the purchaser is a company please give the following details

Tax reference number

Company registered number

If registered abroad, give its place of registration

ABOUT LEASES

9 Any terms surrendered

10 Break clause type Put 'X' in one box

<input type="checkbox"/> Landlord only	<input type="checkbox"/> Tenant only
<input type="checkbox"/> Mutual	

11 What is the date of the break clause?

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

12 Which of the following relate to the lease?
Put 'X' in relevant boxes. If none, leave blank

<input type="checkbox"/> Option to renew <input type="checkbox"/> Market rent <input type="checkbox"/> Turnover rent <input type="checkbox"/> Unascertainable rent <input type="checkbox"/> Contingent reserved rent	
--	--

13 Rent review frequency

14 Date of first review

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

15 Rent review clause (type) Put 'X' in one box

<input type="checkbox"/> Open market	<input type="checkbox"/> RPI
<input type="checkbox"/> Other	

16 Service charge/rent (amount)

£										•	0	0
---	--	--	--	--	--	--	--	--	--	---	---	---

17 Service charge frequency Put 'X' in one box

<input type="checkbox"/> Monthly	<input type="checkbox"/> Annually
<input type="checkbox"/> Quarterly	<input type="checkbox"/> Other

18 Other considerations – tenant to landlord
(for example, services, building works)
Enter the relevant codes from the guidance notes

--	--	--	--	--	--

19 Other considerations – landlord to tenant
(for example, services, building works)
Enter the relevant codes from the guidance notes

--	--	--	--	--	--

[If you are viewing the electronic version of these Regulations, and the form is not available, please contact 0845 302 1472 to request a copy.]

SCHEDULE 3

Regulation 30

FEES, COSTS AND CHARGES

PART 1

FEES CHARGEABLE ON OR IN CONNECTION WITH THE LEVYING OF DISTRESS

<i>Action taken in connection with the levying of distress</i>	<i>Fees</i>
--	-------------

For making a visit to premises with a view to levying distress (whether the levy is made or not).	A sum not exceeding £12.50.
---	-----------------------------

Levying distress where the total sum charged is £100 or less.	£12.50.
---	---------

Levying distress where the total sum charged is more than £100.	12½ per cent. on the first £100 of the amount to be recovered; 4 per cent. on the next £400; 2½ per cent. on the next £1,500; 1 per cent. on the next £8,000; ¼ per cent. on any additional sum.
---	--

PART 2

COSTS AND CHARGES RECOVERABLE WHERE DISTRESS HAS BEEN LEVIED

<i>Action taken where distress has been levied</i>	<i>Costs and charges</i>
--	--------------------------

1. Taking possession.

Where close possession is taken.	£4.50 for the day of levy only.
----------------------------------	---------------------------------

Where walking possession is taken.	45p per day, payable for the day the distress is levied and up to 14 days thereafter.
------------------------------------	---

2. Removal and storage of goods.	The reasonable costs and charges of removal and storage.
----------------------------------	--

3. Appraisalment.	The reasonable fees, charges and expenses of the person appraising.
-------------------	---

4. Sale.	
----------	--

Where the sale is held on the auctioneer's premises, for the reasonable cost of advertising, auctioneer's commission (to include all out-of-pocket expenses other than charges for advertising, removal and storage). 15 per cent. on the sum realised plus the reasonable cost of advertising, removal and storage.

Where the sale is held on the debtor's premises, for the auctioneer's commission (not to include out-of-pocket expenses or charges for advertising). 7½ per cent. on the sum realised plus out-of-pocket expenses actually and reasonably incurred and the reasonable costs of advertising.

PART 3

MISCELLANEOUS PROVISIONS RELATING TO FEES, COSTS AND CHARGES

1. In any case where close possession is taken, an individual left in possession must provide his own board.
2. For the purpose of calculating any percentage fees, costs and charges, a fraction of £1 is to be reckoned as £1, but any fraction of a penny in the total amount so calculated is to be disregarded.
3. In addition to any amount authorised by this Schedule in respect of the supply of goods or services on which value added tax is chargeable there may be added a sum equivalent to value added tax at the appropriate rate on that amount.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under provisions contained in Part 4 of the Finance Act 2003 (c. 14) (“the 2003 Act”) and provide for various matters relating to the administration of stamp duty land tax.

Part 1 (regulations 1 and 2) contains general provisions.

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Part 2 (regulations 3 to 8) is made under section 79(4) of, and paragraph 2 of Schedule 11 to, the 2003 Act and makes provision in relation to Revenue certificates that a land transaction return has been delivered in respect of a transaction and self-certificates that no such return is required in respect of a transaction.

Regulation 3 provides for the interpretation of Part 2.

Regulation 4 makes provision as to the conditions to be met before a Revenue certificate is issued.

Regulation 5 prescribes the form and contents of a Revenue certificate.

Regulation 6 makes provision about the issue of a duplicate Revenue certificate where the original is lost or destroyed.

Regulation 7 provides for the issue of multiple Revenue certificates where a land transaction return is made relating to more than one transaction.

Regulation 8, together with Schedule 1, prescribes the form and contents of a self-certificate.

Part 3 (regulation 9), together with Schedule 2, is made under paragraph 1 of Schedule 10 to the 2003 Act and prescribes the form and contents of a land transaction return.

Part 4 (regulations 10 to 28) is made under section 90 of the 2003 Act which provides that a purchaser may apply to the Inland Revenue to defer payment of stamp duty land tax in certain cases where the amount payable depends on the amount or value of chargeable consideration that, at the effective date of the transaction, is contingent or uncertain. This Part makes further provision in relation to such applications and, in particular, provide for how such applications are to be made, the procedure for reaching a decision on such applications, appeals against refusals to accept such applications and the effect of such applications being accepted.

Regulation 10 provides for the interpretation of Part 4.

Regulation 11 provides for when an application is to be made.

Regulation 12 provides for the form and contents of an application.

Regulation 13 provides for additional contents of an application where the consideration, or an element of it, consists of the carrying out of works or provision of services.

Regulation 14 provides for information to be provided to the Inland Revenue for the purposes of determining whether to accept an application.

Regulation 15 provides for the postponement of tax pending the making of a decision on an application.

Regulation 16 provides for notice to be given of a decision on an application.

Regulation 17 sets out the grounds on which an application may be refused.

Regulation 18 supplements regulation 17 by providing for what is meant by tax avoidance arrangements.

Regulation 19 provides for a right of appeal to the General or Special Commissioners against a refusal to accept an application.

Regulation 20 provides for the giving of a notice of appeal.

Regulation 21 provides for the settling of appeals by agreement.

Regulation 22 provides for postponing payment of tax on the direction of the Special or General Commissioners.

Regulation 23 provides for postponing payment of tax on the agreement of the applicant and Inland Revenue.

Regulation 24 provides for the payments and returns required to be made by the applicant where an application is accepted.

Regulation 25 provides for the form and contents of returns required by regulation 24.

Regulation 26 provides for the adjustment of payments made as mentioned in section 90(5) of the Finance Act 2003 to be made in accordance with these Regulations (rather than section 80 of that Act).

Regulation 27 provides for the time at which returns and payments are to be made under regulation 24 to be varied at the agreement of the applicant and the Inland Revenue in certain circumstances where the consideration, or an element of it, consists of the carrying out of works or provision of services.

Regulation 28 provides for applications which have been accepted to have no effect in certain circumstances.

Part 5 (regulations 29 to 32) is made under paragraph 2(6) of Schedule 12 to the 2003 Act and makes provision with respect to the fees, costs and charges where a collector of taxes distrains upon the goods and chattels of a person who is in default in respect of stamp duty land tax. The provisions of this Part mirror those of the Distraint by Collectors (Fees, Costs and Charges) Regulations 1994 (S.I. 1994/236) which make similar provision in relation to such distraint upon the goods and chattels of a person who is in default of income tax, capital gains tax or corporation tax.

Regulation 29 provides for the interpretation of Part 5.

Regulation 30 provides that the fees, costs and charges which arise on or in connection with the levying of distress, or where distress has been levied, shall be ascertained in accordance with Schedule 3. Various different actions are specified in that Schedule and the relevant fee, cost or charge is given.

Regulation 31 provides of fees, costs and charges to be deducted by the collector or in connection with the levying of distress or where distress has been levied.

Regulation 32 provides for the district judge of the county court (or, in Northern Ireland, the Master (Taxing Office)) to assess fees, costs and charges that are disputed.

Part 6 (regulations 33 to 38) is made under provisions contained in Part 6 of Schedule 13 to the 2003 Act and makes provision with respect to procedural requirements in relation to orders of judicial authorities for the delivery of documents to the Inland Revenue. The provisions of this Part mirror those of the Orders for the Delivery of Documents (Procedure) Regulations 2000 (S.I. 2000/2875) which make similar provision in relation to similar orders which may be made under section 20BA of the Taxes Management Act 1970 (c. 9) in respect of income tax, capital gains tax and corporation tax.

Regulation 33 provides for the interpretation of Part 6.

Regulation 34 provides that the decision to apply for an order must be approved by an officer of the Board of Inland Revenue who is a member of the Senior Civil Service in the Cross-Cutting Policy branch, or the Special Compliance Office, of the Inland Revenue.

Regulation 35 provides that the notice of the intention to apply for an order, to which a person is entitled under paragraph 33(1) of Schedule 13 to the 2003 Act, shall be in writing. The regulation provides also for the contents of the notice and the period of notice to be given.

Regulation 36 provides for the circumstances in which notice of an order, or notice of an application for such an order, is to be treated as having been given.

Regulation 37 sets out the procedure for complying with an order.

Regulation 38 provides for the resolution of disputes as to whether a document, or part of a document, is an item subject to legal privilege.