
STATUTORY INSTRUMENTS

2003 No. 2837

The Stamp Duty Land Tax (Administration) Regulations 2003

PART 4

DEFERRED PAYMENTS

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.