

Status: Point in time view as at 12/02/2019.

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SCHEDULES

SCHEDULE 10

STAMP DUTY LAND TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

Modifications etc. (not altering text)

- C1** Sch. 10 applied (with modifications) (with effect in accordance with Sch. 61 para. 29(2)(a) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 61 para. 7\(9\)](#)

PART 1

LAND TRANSACTION RETURNS

Contents of return

- 1 (1) A land transaction return must—
- (a) be in the prescribed form,
 - (b) contain the prescribed information, and
 - (c) include a declaration by the purchaser (or each of them) that the return is to the best of his knowledge correct and complete.
- [^{F1}(1A) Sub-paragraph (1)(c) is subject to paragraphs 1A and 1B.]
- (2) In sub-paragraph (1) “prescribed” means prescribed by regulations made by the Inland Revenue.
- (3) The regulations may make different provision for different kinds of return.
- (4) Regulations under sub-paragraph (1)(b) may require the provision of information corresponding to any of the particulars formerly required under—
- (a) Schedule 2 to the Finance Act 1931 (c. 28) (requirement to deliver particulars of land transactions in Great Britain), or
 - (b) section 244 of the Finance Act 1994 (c. 9) (corresponding provision for Northern Ireland).
- (5) The return is treated as containing any information provided by the purchaser for the purpose of completing the return.

Textual Amendments

- F1** Sch. 10 para. 1(1A) inserted (with effect in accordance with reg. 1 of the amending S.I.) by [The Stamp Duty Land Tax \(Land Transaction Returns\) Regulations 2004 \(S.I. 2004/3208\)](#), regs. 1, [3\(a\)](#)

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[^{F2}Declaration by agent

Textual Amendments

F2 Sch. 10 paras. 1A, 1B and cross-headings inserted (with effect in accordance with reg. 1 of the amending S.I.) by [The Stamp Duty Land Tax \(Land Transaction Returns\) Regulations 2004 \(S.I. 2004/3208\)](#), regs. 1, **3(b)**

- 1A. (1) Where —
 - (a) the purchaser (or each of them) authorises an agent to complete a land transaction return,
 - (b) the purchaser (or each of them) makes a declaration that, with the exception of the effective date, the information provided in the return is to the best of his knowledge correct and complete, and
 - (c) the land transaction return includes a declaration by the agent that the effective date provided in the return is to the best of his knowledge correct, the requirement in paragraph 1(1)(c) shall be deemed to be met.
- (2) Sub-paragraph (1) applies only where the return is in a form specified by the Inland Revenue for the purposes of that sub-paragraph.
- (3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.

Declaration by the relevant Official Solicitor

- 1B. (1) Where —
 - (a) the purchaser (or any of them) is a person under a disability,
 - (b) the Official Solicitor is acting for the purchaser (or any of them), and
 - (c) the land transaction return includes a declaration by the Official Solicitor that the return is to the best of his knowledge correct and complete, the requirement in paragraph 1(1)(c) shall be deemed to be met.
- (2) Sub-paragraph (1) applies only where the return is in a form specified by the Inland Revenue for the purposes of that sub-paragraph.
- (3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.
- (4) In this paragraph “the Official Solicitor” means the Official Solicitor to the Supreme Court of England and Wales or the Official Solicitor to the Supreme Court of Northern Ireland (as the case requires).]

Meaning of filing date and delivery of return

- 2 (1) References in this Part of this Act to the filing date, in relation to a land transaction return, are to the last day of the period within which the return must be delivered.
- (2) References in this Part of this Act to the delivery of a land transaction return are to the delivery of a return that—
 - (a) complies with the requirements of paragraph 1(1) (contents of return), ^{F3}...
 - ^{F3}(b)

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Textual Amendments

- F3** Sch. 10 para. 2(2)(b) repealed (with effect in accordance with s. 80(9) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 80(7), [Sch. 27 Pt. 4\(4\)](#)

Failure to deliver return: flat-rate penalty

- 3 (1) A person who is required to deliver a land transaction return and fails to do so by the filing date is liable to a flat-rate penalty under this paragraph.
- He may also be liable to a tax-related penalty under paragraph 4.
- (2) The penalty is—
- (a) £100 if the return is delivered within three months after the filing date, and
 - (b) £200 in any other case.

Failure to deliver return: tax-related penalty

- 4 (1) A purchaser who is required to deliver a land transaction return in respect of a chargeable transaction and fails to do so within twelve months after the filing date is liable to a tax-related penalty under this paragraph.
- This is in addition to any flat-rate penalty under paragraph 3.
- (2) The penalty is an amount not exceeding the amount of tax chargeable in respect of the transaction.

Formal notice to deliver return: daily penalty

- 5 (1) If it appears to the Inland Revenue—
- (a) that a purchaser required to deliver a land transaction return in respect of a chargeable transaction has failed to do so, and
 - (b) that the filing date has now passed,
- they may issue a notice requiring him to deliver a land transaction return in respect of the transaction.
- (2) The notice must specify—
- (a) the transaction to which it relates, and
 - (b) the period for complying with the notice (which must not be less than 30 days from the date of issue of the notice).
- (3) If the purchaser does not comply with the notice within the specified period, the Inland Revenue may apply to the [^{F4}tribunal] for an order imposing a daily penalty.
- (4) On such an application the [^{F5}tribunal] may direct that the purchaser shall be liable to a penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which he is notified of the direction.
- (5) This paragraph does not affect, and is not affected by, any penalty under paragraph 3 or 4 (flat-rate or tax-related penalty for failure to deliver return).

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Textual Amendments

- F4** Word in Sch. 10 para. 5(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 374(2)**
- F5** Word in Sch. 10 para. 5(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 374(3)**

Amendment of return by purchaser

- 6 (1) The purchaser may amend a land transaction return given by him by notice to the Inland Revenue.
- (2) The notice must be in such form, and contain such information, as the Inland Revenue may require.
- [^{F6}(2A) If the effect of the amendment would be to entitle the purchaser to a repayment of tax, the notice must be accompanied by—
- (a) the contract for the land transaction; and
- (b) the instrument (if any) by which that transaction was effected.]
- (3) Except as otherwise provided, an amendment may not be made more than twelve months after the filing date.

Textual Amendments

- F6** Sch. 10 para. 6(2A) inserted (with effect in accordance with reg. 1 of the amending S.I.) by [The Stamp Duty Land Tax \(Land Transaction Returns\) Regulations 2004 \(S.I. 2004/3208\)](#), regs. 1, **3(e)**

Modifications etc. (not altering text)

- C1** Sch. 10 para. 6(2A)(3) excluded (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), s. **43(6)**

Correction of return by Revenue

- 7 (1) The Inland Revenue may amend a land transaction return so as to correct obvious errors or omissions in the return (whether errors of principle, arithmetical mistakes or otherwise).
- [^{F7}(1A) The power under sub-paragraph (1) may, in such circumstances as the Commissioners for Her Majesty's Revenue and Customs may specify in regulations, be exercised—
- (a) in relation to England and Wales, by the Chief Land Registrar;
- ^{F8}(b)
- (c) in relation to Northern Ireland, by the Registrar of Titles or the registrar of deeds;
- (d) in any case, by such other persons with functions relating to the registration of land as the regulations may specify.]
- (2) A correction under this paragraph is made by notice to the purchaser.
- (3) No such correction may be made more than nine months after—
- (a) the day on which the return was delivered, or

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- (b) if the correction is required in consequence of an amendment under paragraph 6, the day on which that amendment was made.
- (4) A correction under this paragraph is of no effect if the purchaser—
 - (a) amends the return so as to reject the correction, or
 - (b) after the end of the period within which he may amend the return, but within three months from the date of issue of the notice of correction, gives notice rejecting the correction.
- (5) Notice under sub-paragraph (4)(b) must be given to the officer of the Board by whom notice of the correction was given.

Textual Amendments

- F7** Sch. 10 para. 7(1A) inserted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 47\(4\)](#)
- F8** Sch. 10 para. 7(1A)(b) omitted (with effect in accordance with s. 29(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\), s. 44\(2\)\(b\)\(3\)\(b\), Sch. 3 para. 25\(2\)](#) (with s. 29(5)(6)); S.I. 2015/637, [art. 2](#)

Penalty for incorrect or uncorrected return

^{F9}8

Textual Amendments

- F9** Sch. 10 para. 8 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\), s. 122\(2\), Sch. 40 para. 21\(k\)\(ii\)](#); S.I. 2009/571, [art. 2](#)

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