

SCHEDULES

SCHEDULE 17

Section 115

STAMP DUTY LAND TAX: GENERAL AND SPECIAL COMMISSIONERS, APPEALS AND OTHER PROCEEDINGS

General and Special Commissioners: application of general provisions

- 1 Part 1 of the Taxes Management Act 1970 (c. 9) (administration) has effect as if this Part of this Act were part of the Taxes Acts.

Prescribed matters to be determined by Commissioners or Lands Tribunal

- 2 (1) The Lord Chancellor may make regulations providing that a question, dispute, appeal or other matter that is of a prescribed description and arises in relation to the provisions of this Part is to be determined—
- (a) by the General Commissioners,
 - (b) by the Special Commissioners,
 - (c) by the General or Special Commissioners, or
 - (d) by the relevant Lands Tribunal.
- (2) In this paragraph—
- “prescribed” means prescribed in regulations under this paragraph;
 - “relevant Lands Tribunal” means—
- (a) in relation to land in England and Wales, the Lands Tribunal;
 - (b) in relation to land in Scotland, the Lands Tribunal for Scotland;
 - (c) in relation to land in Northern Ireland, the Lands Tribunal for Northern Ireland.

General or Special Commissioners: jurisdiction

- 3 (1) Where the General or Special Commissioners have jurisdiction in respect of a matter, the Lord Chancellor may make regulations for determining—
- (a) whether the General or Special Commissioners, or both of them, are to have the jurisdiction, and
 - (b) if both of them are to have the jurisdiction, how it is to be divided between them.
- (2) Where the General Commissioners have jurisdiction in respect of a matter, the General Commissioners for that division which is determined in accordance with regulations made by the Lord Chancellor under this paragraph are to have the jurisdiction.
- (3) The Lord Chancellor may make regulations—
- (a) providing that, in certain circumstances, the Special Commissioners are to have jurisdiction in respect of a matter instead of the General Commissioners

or the General Commissioners are to have jurisdiction instead of the Special Commissioners;

- (b) providing that, in certain circumstances, the General Commissioners for one division are have to jurisdiction in respect of a matter instead of the General Commissioners for another division.

Proceedings brought out of time

- 4 (1) An appeal under this Part to the General or Special Commissioners may be brought out of time with the consent in writing of an officer of the Board or the Board.
- (2) Consent shall be given if the officer or, as the case may be, the Board are satisfied—
 - (a) that there was a reasonable excuse for not bringing the appeal within the time limit, and
 - (b) that an application for consent was made without unreasonable delay.
- (3) If the officer or, as the case may be, the Board are not so satisfied, they shall refer the matter for determination by the Commissioners.
- (4) If there is a right to elect to bring the appeal before the Special Commissioners instead of before the General Commissioners, the Commissioners to whom an application under this paragraph is to be referred are the General Commissioners, unless the election has been made before the application is referred.

Quorum etc of the Commissioners

- 5 The Lord Chancellor may make regulations about the number of General or Special Commissioners required or permitted to perform functions in relation to a relevant matter.

Procedure

- 6 (1) The Lord Chancellor may make regulations about the practice and procedure to be followed in connection with matters in respect of which the Special or General Commissioners have jurisdiction.
- (2) The regulations may, in particular, include provision—
 - (a) enabling the Commissioners to join as a party to the proceedings a person who would not otherwise be a party;
 - (b) for requiring a party to the proceedings to provide information and make documents available for inspection by—
 - (i) the Commissioners,
 - (ii) any party to the proceedings, or
 - (iii) an officer of the Board;
 - (c) for requiring persons to attend the hearing to give evidence and produce documents;
 - (d) as to evidence generally in relation to proceedings;
 - (e) enabling the Commissioners to review their decisions;
 - (f) for the imposition of penalties not exceeding an amount specified in the regulations;
 - (g) for the determination and recovery of penalties imposed by virtue of paragraph (f) and for appeals against such penalties.

Consequences of determination by the Commissioners

- 7 The Lord Chancellor may make regulations prescribing the consequences of any determination by the General or Special Commissioners in respect of a relevant matter.

Costs

- 8 The Lord Chancellor may make regulations about—
- (a) the award by the General or Special Commissioners of the costs of, or incidental to, a determination by them in respect of a relevant matter;
 - (b) the recovery of costs so awarded.

Finality of decisions of the Commissioners

- 9 (1) The Lord Chancellor may make regulations about the following matters—
- (a) the circumstances in which—
 - (i) a determination by the General or Special Commissioners in respect of a relevant matter, or
 - (ii) an award of costs under regulations under paragraph 8, may or may not be questioned;
 - (b) if a determination or award may be questioned, how it may be questioned.
- (2) The regulations may—
- (a) authorise or require the Commissioners, in circumstances specified in the regulations, to state a case for the opinion of a court;
 - (b) make provision as to the practice and procedure to be followed in connection with cases so stated;
 - (c) make provision in relation to cases so stated corresponding to any provision made by section 56 of the Taxes Management Act 1970 (c. 9) (statement of case for opinion of High Court) or by that section as modified in its application to Northern Ireland by section 58 of that Act.
- (3) The regulations may—
- (a) provide for an appeal to lie to a court on a question of law arising from a decision of the Commissioners;
 - (b) make provision as to the practice and procedure to be followed in connection with such appeals;
 - (c) make provision in relation to such appeals corresponding to any provision made by section 56A of the Taxes Management Act 1970 (c. 9) (appeals from the Special Commissioners) or by that section as modified in its application to Northern Ireland by section 58 of that Act.

Publication of reports of decisions

- 10 (1) The Lord Chancellor may make regulations authorising the Special Commissioners to publish reports of such of their decisions as they consider appropriate.
- (2) The regulations shall provide that any report published that is not a report of proceedings heard in public must be in a form that so far as possible prevents the identification of any person whose affairs are dealt with in the report.

- (3) No obligation of secrecy to which the Special Commissioners are subject prevents their publishing reports of their decisions in accordance with provision made by virtue of this paragraph.

Supplementary provisions

- 11 (1) Any power to make regulations under this Schedule is exercisable only with the consent of the Scottish Ministers.
- (2) Regulations under this Schedule shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) Regulations under this Schedule may—
- (a) apply any other enactment, with or without modifications;
 - (b) make different provision for different cases or different circumstances;
 - (c) contain such supplementary, incidental, consequential and transitional provision as the Lord Chancellor thinks appropriate.
- (4) In this Schedule—
- (a) “relevant matter”, in relation to the General or Special Commissioners, means a matter in respect of which they have jurisdiction;
 - (b) references to the provisions of this Part include any instrument made under such a provision;
 - (c) references to the General or Special Commissioners having jurisdiction are to the Commissioners having jurisdiction by virtue of the provisions of this Part;
 - (d) references to the General or Special Commissioners having jurisdiction in respect of a matter include cases where a question, dispute, appeal or other matter that arises in relation to the provisions of this Part is to be determined by the Commissioners.