



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Application of provisions*

#### **106 Persons acting in a representative capacity etc**

<sup>F1</sup>(1) .....

<sup>F2</sup>(2) .....

(3) The personal representatives of a person who is the purchaser under a land transaction—

- (a) are responsible for discharging the obligations of the purchaser under this Part in relation to the transaction, and
- (b) may deduct any payment made by them under this Part out of the assets and effects of the deceased person.

(4) A receiver appointed by a court in the United Kingdom having the direction and control of any property is responsible for discharging any obligations under this Part in relation to a transaction affecting that property as if the property were not under the direction and control of the court.

#### **Textual Amendments**

**F1** S. 106(1) omitted (with effect in accordance with s. 222(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(2\)](#)

**F2** S. 106(2) omitted (with effect in accordance with s. 222(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(2\)](#)

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*Status: Point in time view as at 11/07/2023.*

*Changes to legislation: Finance Act 2003, Section 106 is up to date with all changes known to be in force on or before 07 September 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)*

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**Commencement Information**

**II** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

**Status:**

Point in time view as at 11/07/2023.

**Changes to legislation:**

Finance Act 2003, Section 106 is up to date with all changes known to be in force on or before 07 September 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.