
STATUTORY INSTRUMENTS

2004 No. 1363

The Stamp Duty Land Tax (Appeals) Regulations 2004

PART 2

Appeals, Jurisdiction and Other Matters

Assignment to General Commissioners: purchaser's election in linked transactions

9. Where—

- (a) there are two or more linked transactions with the same effective date; and
- (b) a single land transaction return; and
- (c) there is more than one division which covers the places where the subject matters of the land transaction are situated,

then, a purchaser may elect to have any proceedings which are to be heard by any General Commissioners brought before the division which covers any one of—

- (i) the addresses of the subject matters of the land transaction; or
- (ii) the places referred to in regulation 8(2).