

*Status: Point in time view as at 10/07/2003.*

*Changes to legislation: Finance Act 2003, Paragraph 6 is up to date with all changes known to be in force on or before 17 June 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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## SCHEDULES

### SCHEDULE 10

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

##### PART 1

##### LAND TRANSACTION RETURNS

##### *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.
- (3) Except as otherwise provided, an amendment may not be made more than twelve months after the filing date.

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