

Status: Point in time view as at 10/07/2003.

Changes to legislation: Finance Act 2003, Cross Heading: Failure to deliver return: tax-related penalty is up to date with all changes known to be in force on or before 29 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)

SCHEDULES

SCHEDULE 10

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

PART 1

LAND TRANSACTION RETURNS

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.

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