

Status: Point in time view as at 10/07/2003.

Changes to legislation: Finance Act 2003, Cross Heading: Determination superseded by actual self-assessment is up to date with all changes known to be in force on or before 28 July 2024.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 4

REVENUE DETERMINATION IF NO RETURN DELIVERED

Determination superseded by actual self-assessment

- 27 (1) If after a Revenue determination has been made the purchaser delivers a land transaction return in respect of the transaction, the self-assessment included in that return supersedes the determination.
- (2) Sub-paragraph (1) does not apply to a return delivered—
- (a) more than six years after the day on which the power to make the determination first became exercisable, or
 - (b) more than twelve months after the date of the determination,
- whichever is the later.
- (3) Where—
- (a) proceedings have been begun for the recovery of any tax charged by a Revenue determination, and
 - (b) before the proceedings are concluded the determination is superseded by a self-assessment,
- the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not been paid.

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