

Changes to legislation: Finance Act 2003, Cross Heading: Time limit for assessment is up to date with all changes known to be in force on or before 04 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) View outstanding changes

SCHEDULES

SCHEDULE 10

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

Modifications etc. (not altering text)

- C1** Sch. 10 applied (with modifications) (with effect in accordance with Sch. 61 para. 29(2)(a) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 61 para. 7\(9\)](#)

PART 5

REVENUE ASSESSMENTS

Time limit for assessment

- 31 (1) The general rule is that no assessment may be made more than [^{F1}4 years] after the effective date of the transaction to which it relates.
- [^{F2}(2) An assessment of a person to tax in a case involving a loss of tax brought about carelessly by the purchaser or a related person may be made at any time not more than 6 years after the effective date of the transaction to which it relates (subject to sub-paragraph (2A)).
- (2A) An assessment of a person to tax in a case involving a loss of tax—
- brought about deliberately by the purchaser or a related person,
 - attributable to a failure by the person to comply with an obligation under section 76(1) or paragraph 3(3)(a), 4(3)(a) or 8(3)(a) of Schedule 17A, ^{F3}...
 - attributable to arrangements in respect of which the person has failed to comply with an obligation under section 309, 310 or 313 of the Finance Act 2004 (obligation of parties to tax avoidance schemes to provide information to Her Majesty's Revenue and Customs), [^{F4}or
 - attributable to arrangements which were expected to give rise to a tax advantage in respect of which the person was under an obligation to notify the Commissioners for Her Majesty's Revenue and Customs under section 253 of the Finance Act 2014 (duty to notify Commissioners of promoter reference number) but failed to do so,]
- may be made at any time not more than 20 years after the effective date of the transaction to which it relates.]
- (3) An assessment under paragraph 29 (assessment to recover excessive repayment of tax) is not out of time—

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- (a) in a case where notice of enquiry is given into the land transaction return delivered by the person concerned, if it is made before the enquiry is completed;
 - (b) in any case, if it is made within one year after the repayment in question was made.
- (4) Where the purchaser has died—
- (a) any assessment on the personal representatives of the deceased must be made within [^{F5}4 years] after his death, and
 - (b) an assessment shall not be made by virtue of sub-paragraph (2) in respect of a transaction of which the effective date was more than six years before the death.
- (5) Any objection to the making of an assessment on the ground that the time limit for making it has expired can only be made on an appeal against the assessment.
- [^{F6}(6) In this paragraph “related person”, in relation to a purchaser, means—
- (a) a person acting on behalf of the purchaser, or
 - (b) a person who was a partner of the purchaser at the relevant time.]

Textual Amendments

- F1** Words in Sch. 10 para. 31(1) substituted (1.4.2011) by [Finance Act 2009 \(c. 10\), s. 99\(2\)](#), [Sch. 51 para. 15\(5\)](#); S.I. 2010/867, art. 2(2)
- F2** Sch. 10 para. 31(2)(2A) substituted for Sch. 10 para. 31(2) (1.4.2011) by [Finance Act 2009 \(c. 10\), s. 99\(2\)](#), [Sch. 51 para. 15\(6\)](#); S.I. 2010/867, art. 2(2)
- F3** Word in Sch. 10 para. 31(2A) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\), s. 277\(5\)\(a\)](#) (with [ss. 269-271](#))
- F4** Sch. 10 para. 31(2A)(d) and preceding word inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 277\(5\)\(b\)](#) (with [ss. 269-271](#))
- F5** Words in Sch. 10 para. 31(4)(a) substituted (1.4.2011) by [Finance Act 2009 \(c. 10\), s. 99\(2\)](#), [Sch. 51 para. 15\(7\)](#); S.I. 2010/867, art. 2(2)
- F6** Sch. 10 para. 31(6) inserted (1.4.2011) by [Finance Act 2009 \(c. 10\), s. 99\(2\)](#), [Sch. 51 para. 15\(8\)](#); S.I. 2010/867, art. 2(2)

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Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)