

*Status: Point in time view as at 07/12/2007.*

*Changes to legislation: Finance Act 2003, Cross Heading: Making of claims 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)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

#### STAMP DUTY LAND TAX: CLAIMS NOT INCLUDED IN RETURNS

##### Textual Amendments

**F1** Sch. 11A inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 40](#)

##### *Making of claims*

- 2
- (1) A claim must be made in such form as the Inland Revenue may determine.
  - (2) The form of claim must provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the claimant's information and belief.
  - (3) The form of claim may require—
    - (a) a statement of the amount of tax that will be required to be discharged or repaid in order to give effect to the claim;
    - (b) such information as is reasonably required for the purpose of determining whether and, if so, the extent to which the claim is correct;
    - (c) the delivery with the claim of such statements and documents, relating to the information contained in the claim, as are reasonably required for the purpose mentioned in paragraph (b).
  - (4) A claim for repayment of tax may not be made unless the claimant has documentary evidence that the tax has been paid.]

**Status:**

Point in time view as at 07/12/2007.

**Changes to legislation:**

Finance Act 2003, Cross Heading: Making of claims 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.