



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Returns and other administrative matters*

#### **[<sup>F1</sup>78A Disclosure of information contained in land transaction returns**

- (1) Relevant information contained in land transaction returns delivered under section 76 (whether before or after the commencement of this section) is to be available for use—
  - (a) by listing officers appointed under section 20 of the Local Government Finance Act 1992, for the purpose of facilitating the compilation and maintenance by them of valuation lists in accordance with Chapter 2 of Part 1 of that Act,
  - (b) as evidence in an appeal by virtue of section 24(6) of that Act to a valuation tribunal <sup>F2</sup>...,
  - (c) by the Commissioner of Valuation for Northern Ireland, for the purpose of maintaining a valuation list prepared, and from time to time altered, by him in accordance with Part 3 of the Rates (Northern Ireland) Order 1977, and
  - (d) by such other persons or for such other purposes as the Treasury may by regulations prescribe.
- (2) In this section, “relevant information” means any information of the kind mentioned in paragraph 1(4) of Schedule 10 (information corresponding to particulars required under previous legislation).
- (3) The Treasury may by regulations amend the definition of relevant information in subsection (2).

[ In this section “valuation tribunal” means—

- <sup>F3</sup>(4) (a) in relation to England: the Valuation Tribunal for England;
- (b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11 to the Local Government Finance Act 1988.]

---

*Status: Point in time view as at 11/07/2023.*

*Changes to legislation: Finance Act 2003, Section 78A is up to date with all changes known to be in force on or before 15 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)*

---

#### **Textual Amendments**

- F1** S. 78A inserted (30.7.2009) by Finance (No. 2) Act 2005 (c. 22), s. 48(1)(5); S.I. 2009/2094, art. 2
- F2** Words in s. 78A(1)(b) repealed (1.10.2009) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), Sch. 16 para. 9(2), **Sch. 18 Pt. 17**; S.I. 2008/3110, art. 6(d)(i)
- F3** S. 78A(4) inserted (1.10.2009) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 16 para. 9(3)**; S.I. 2008/3110, art. 6(d)(i)

**Status:**

Point in time view as at 11/07/2023.

**Changes to legislation:**

Finance Act 2003, Section 78A is up to date with all changes known to be in force on or before 15 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.