



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Returns and other administrative matters

[^{F1}81A Return or further return in consequence of later linked transaction

[^{F2}(1) Where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that the earlier transaction becomes notifiable, the purchaser under the earlier transaction must deliver a return in respect of that transaction before the end of the period of 14 days after the effective date of the later transaction.

(1A) Where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that—

- (a) tax is payable in respect of the earlier transaction where none was payable before and subsection (1) does not apply, or
- (b) additional tax is payable in respect of the earlier transaction,

the purchaser under the earlier transaction must deliver a further return in respect of that transaction before the end of the period of 30 days after the effective date of the later transaction.

(1B) For the purposes of subsections (1) and (1A), any tax or additional tax payable is calculated according to the effective date of the earlier transaction.

(1C) Where a purchaser is required to deliver a return under subsection (1) or a further return under subsection (1A)—

- (a) that return must include a self-assessment of the amount of tax chargeable as a result of the later transaction, and
- (b) the tax or additional tax payable must be paid not later than the filing date for that return.]

Status: Point in time view as at 11/07/2023.

Changes to legislation: Finance Act 2003, Section 81A is up to date with all changes known to be in force on or before 03 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)

- (2) The provisions of Schedule 10 (returns, enquiries, assessments and other matters) apply to a return under this section as they apply to a return under section 76 (general requirement to deliver land transaction return), with the following adaptations—
- (a) in paragraph 5 (formal notice to deliver return), the requirement in subparagraph (2)(a) that the notice specify the transaction to which it relates shall be read as requiring both the earlier and later transactions to be specified;
 - (b) references to the effective date of the transaction to which the return relates shall be read as references to the effective date of the later transaction.
- (3) This section does not affect any requirement to make a return under section 76 in respect of the later transaction.]

Textual Amendments

- F1** S. 81A inserted (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 39 para. 19\(1\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)
- F2** Ss. 81A(1)-(1C) substituted for s. 81A(1) (with effect in accordance with s. 46(10) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 46\(5\)](#)

Status:

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

Changes to legislation:

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