



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Returns and other administrative matters

84 Delivery and service of documents

- (1) A notice or other document to be served under this Part on a person may be delivered to him or left at his usual or last known place of abode.
- (2) A notice or other document to be given, served or delivered under this Part may be served by post.
- (3) For the purposes of section 7 of the Interpretation Act 1978 (c. 30) (general provisions as to service by post) any such notice or other document to be given or delivered to, or served on, any person by the Inland Revenue is properly addressed if it is addressed to that person—
 - (a) in the case of an individual, at his usual or last known place of residence or his place of business;
 - (b) in the case of a company—
 - (i) at its principal place of business,
 - (ii) if a liquidator has been appointed, at his address for the purposes of the liquidation, or
 - (iii) at any place prescribed by regulations made by the Inland Revenue.