



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Liability for and payment of tax

91 Collection and recovery of tax etc

- (1) The provisions of Schedule 12 have effect with respect to the collection and recovery of tax.

In that Schedule—

Part 1 contains general provisions, and
Part 2 relates to court proceedings.

- (2) The provisions of that Schedule have effect in relation to the collection and recovery of any unpaid amount by way of—
- (a) penalty under this Part, or
 - (b) interest under this Part (on unpaid tax or penalty),
- as if it were an amount of unpaid tax.

Commencement Information

- II** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

Status:

Point in time view as at 24/05/2024.

Changes to legislation:

Finance Act 2003, Section 91 is up to date with all changes known to be in force on or before 26 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.