



Finance Act 2007

2007 CHAPTER 11

PART 5

SDLT, STAMP DUTY AND SDRT

SDLT: administration

81 Self-certificate declarations

- (1) Schedule 11 to FA 2003 (self-certificates) is amended as follows.
- (2) After paragraph 2 insert—

2A “Declaration by agent

- (1) The requirement in paragraph 2(1)(c) shall be deemed to be met where—
 - (a) the purchaser (or each of them) authorises an agent to complete a self-certificate,
 - (b) the purchaser (or each of them) makes a declaration that, with the exception of the effective date, the information provided in the self-certificate is to the best of the purchaser's knowledge correct and complete, and
 - (c) the self-certificate includes a declaration by the agent that the effective date provided in the self-certificate is to the best of the agent's knowledge correct.
- (2) Sub-paragraph (1) applies only where the self-certificate is in a form specified by Her Majesty's Revenue and Customs for the purposes of that sub-paragraph.
- (3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.

Status: Point in time view as at 19/07/2007. This version of this provision has been superseded.

Changes to legislation: Finance Act 2007, Section 81 is up to date with all changes known to be in force on or before 20 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)

2B Declaration by the relevant Official Solicitor

- (1) The requirement in paragraph 2(1)(c) shall be deemed to be met where—
 - (a) the purchaser (or any of them) is a person under a disability,
 - (b) the Official Solicitor is acting for the purchaser (or any of them), and
 - (c) the self-certificate includes a declaration by the Official Solicitor that the self-certificate is correct and complete to the best of the Official Solicitor's knowledge.
 - (2) Sub-paragraph (1) applies only where the self-certificate is in a form specified by Her Majesty's Revenue and Customs for the purposes of that sub-paragraph.
 - (3) Nothing in this paragraph affects the liability of the purchaser (or each of them) under this Part of this Act.
 - (4) In this paragraph “the Official Solicitor” means the Official Solicitor to the Supreme Court of England and Wales or the Official Solicitor to the Supreme Court of Northern Ireland.”
- (3) In paragraph 3(1), for “person” substitute “ purchaser ”.
- (4) The amendments made by this section have effect in relation to transactions with an effective date on or after the day on which this Act is passed.

Status:

Point in time view as at 19/07/2007. This version of this provision has been superseded.

Changes to legislation:

Finance Act 2007, Section 81 is up to date with all changes known to be in force on or before 20 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.