



# 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—

*“Declaration by agent*

- 2A (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.

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*Status: This is the original version (as it was originally enacted).*

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*Declaration by the relevant Official Solicitor*

- 2B (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.