

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, SCHEDULE 30 is up to date with all changes known to be in force on or before 05 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)

SCHEDULES

SCHEDULE 30

Section 94

STAMP DUTY LAND TAX: NOTIFICATION ETC: CONSEQUENTIAL PROVISION

FA 2003

- 1 Part 4 of FA 2003 (stamp duty land tax) is amended as follows.
- 2 (1) Section 79 (registration of land transactions) is amended as follows.
 - (2) In subsection (3), omit the word “either”, paragraph (b) and the word “or” before it.
 - (3) For subsection (5) substitute—

“(5) Part 2 of Schedule 11 imposes a duty to keep and preserve records in respect of transactions that are not notifiable.”
 - (4) In subsection (6)(a), omit “or self-certificates”.
- 3 In section 81B(1) (declaration by person authorised to act on behalf of individual), omit “or paragraph 2(1)(c) of Schedule 11” and “or self-certificate”.
- 4 (1) Section 103 (joint purchasers) is amended as follows.
 - (2) In subsection (4), omit “or paragraph 2(1)(c) of Schedule 11” and “or self-certificate”.
 - (3) In subsection (5), omit “or self-certificate”.
- 5 (1) Section 122 (index of defined expressions) is amended as follows.
 - (2) In the entry for “closure notice”, omit “Schedule 11, paragraph 16(1) (in relation to a self-certificate)”.
 - (3) In the entry for “notice of enquiry”, omit “Schedule 11, paragraph 7(1) (in relation to a self-certificate)”.
 - (4) In the entry for “notifiable (in relation to a land transaction)”, after “72A(7)” insert “ and paragraph 30 of Schedule 15 ”.
 - (5) Omit the entry for “self-certificate”.
- 6 In Part 4 of Schedule 6 (SDLT: disadvantaged areas relief), in paragraph 13, for “section 77 (which specifies” substitute “ sections 77 and 77A (which specify ”.
- 7 In paragraph 36 of Schedule 10 (notice of appeal), in sub-paragraph (5A)(d), for “one for which a self-certificate is due” substitute “ not notifiable ”.
- 8 Omit Part 1 of Schedule 11 (SDLT: self-certificates).
- 9 (1) In Part 2 of that Schedule (duty to keep and preserve records), paragraph 4 is amended as follows.

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- (2) Before sub-paragraph (1) insert—
- “(A1) This paragraph applies where a transaction is not notifiable, unless the transaction is a transaction treated as taking place under a provision listed in section 79(2)(a) to (d).”
- (3) In sub-paragraph (1)—
- (a) for “A purchaser who may be required to give a self-certificate” substitute “The purchaser”, and
- (b) in paragraph (a), for “to deliver a correct and complete certificate” substitute “to demonstrate that the transaction is not notifiable”.
- (4) In sub-paragraph (2), omit the words from “and” to the end.
- 10 Omit Part 3 of that Schedule (enquiry into self-certificate).
- 11 Accordingly, in the heading to Schedule 11, for “self-certificates” substitute “record-keeping where transaction is not notifiable”.
- 12 In Schedule 15 (SDLT: partnerships), in paragraph 8(2), omit “or paragraph 2(1)(c) of Schedule 11” and “or self-certificate”.
- 13 (1) In Schedule 16 (SDLT: trusts and powers), paragraph 6 is amended as follows.
- (2) In sub-paragraphs (1) and (3), omit “or self-certificate”.
- (3) In sub-paragraph (2), omit “or paragraph 2(1)(c) of Schedule 11” and “or self-certificate”.
- 14 In Schedule 17A (SDLT: further provisions relating to leases), in paragraphs 3(2) and (5) and 4(1) and (4A), for “section 77” substitute “sections 77 and 77A”.
- FA 2007*
- 15 In consequence of the preceding provisions of this Schedule, omit section 81 of FA 2007.

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