

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Cross Heading: FA 2003 is up to date with all changes known to be in force on or before 02 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

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”.

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