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## SCHEDULES

### SCHEDULE 36

#### INFORMATION AND INSPECTION POWERS

##### Modifications etc. (not altering text)

- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **28(2)(3)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **55(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **56**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **61** (with reg. 1(4)(6))
- C1 Sch. 36 modified (8.4.2010) by [Finance Act 2010](#) (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 modified (22.3.2011) by [National Insurance Contributions Act 2011](#) (c. 3), **ss. 9(5)**, 13(2)
- C1 Sch. 36 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013](#) (S.I. 2013/938), regs. 1, **5**
- C1 Sch. 36 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013](#) (S.I. 2013/938), regs. 1, **5(1)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **43(2)(3)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **77(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **78(1)(2)**
- C1 Sch. 36 applied (with modifications) (1.1.2017) by [Finance Act 2016](#) (c. 24), s. 162(2), **Sch. 20 paras. 18-21**; S.I. 2016/1249, reg. 2
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by [2014 c. 26, s. 272A](#) (as inserted by [Finance Act 2021](#) (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017](#) (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by [Finance Act 2021](#) (c. 26), **s. 123(4)-(7)**)

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## PART 4

### RESTRICTIONS ON POWERS

#### Modifications etc. (not altering text)

- C1** Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), Sch. 16 paras. 40-43

#### *[<sup>F1</sup>Taxpayer notices following land transaction return*

#### Textual Amendments

- F1** Sch. 36 para. 21A and cross-heading inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 9; S.I. 2009/3054, art. 2

- 21A (1) Where a person has delivered a land transaction return under section 76 of FA 2003 (returns for purposes of stamp duty land tax) in respect of a transaction, a taxpayer notice may not be given for the purpose of checking that person's stamp duty land tax position in relation to that transaction.
- (2) Sub-paragraph (1) does not apply where, or to the extent that, any of conditions [<sup>F2</sup>A to D] is met.
- (3) Condition A is that a notice of enquiry has been given in respect of—
- the return, or
  - a claim (or an amendment of a claim) made by the person in connection with the transaction,
- and the enquiry has not been completed.
- (4) In sub-paragraph (3) “notice of enquiry” means a notice under paragraph 12 of Schedule 10, or paragraph 7 of Schedule 11A, to FA 2003.
- (5) Condition B is that, as regards the person, an officer of Revenue and Customs has reason to suspect that—
- an amount that ought to have been assessed to stamp duty land tax in respect of the transaction may not have been assessed,
  - an assessment to stamp duty land tax in respect of the transaction may be or have become insufficient, or
  - relief from stamp duty land tax in respect of the transaction may be or have become excessive.
- (6) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking that person's position as regards a tax other than stamp duty land tax.]
- [<sup>F3</sup>(7) Condition D is that relief from stamp duty land tax has been given in respect of the transaction and the notice is given for the purpose of checking whether—
- the relief is withdrawn to any extent under a provision mentioned in section 81 or 81ZA of FA 2003, or

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- (b) paragraph 6 of Schedule 6B to FA 2003 (transfers involving multiple dwellings) applies.
- (8) Where condition D is met (and not any of conditions A to C), a taxpayer notice may not be given by virtue of this paragraph after the end of the period of 4 years beginning with the effective date of the transaction (but see sub-paragraph (9) in relation to PAIF seeding relief and COACS seeding relief).
- (9) Where condition D is met because the notice is given for the purpose of checking whether the relief is withdrawn to any extent under a paragraph of Schedule 7A to FA 2003 (PAIF seeding relief and COACS seeding relief), the reference in sub-paragraph (8) to the effective date of the transaction is to be read as a reference to the first day of the control period within the meaning of that Schedule (see paragraph 21 of that Schedule).
- (10) “Effective date” has the same meaning for the purposes of sub-paragraph (8) as for the purposes of Part 4 of FA 2003 (see section 119 of that Act).]

#### **Textual Amendments**

- F2** Words in [Sch. 36 para. 21A\(2\)](#) substituted (with effect in accordance with Sch. 34 para. 9 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 34 para. 8\(2\)](#)
- F3** [Sch. 36 para. 21A\(7\)-\(10\)](#) inserted (with effect in accordance with Sch. 34 para. 9 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 34 para. 8\(3\)](#)

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