STATUTORY INSTRUMENTS

2003 No. 2837

The Stamp Duty Land Tax (Administration) Regulations 2003

PART 3

LAND TRANSACTION RETURNS

Form and contents of land transaction return

- 9.—(1) A land transaction return must be in writing and completed in black ink.
- (2) A land transaction return must be—
 - (a) on the form prescribed by Part 1 of Schedule 2 together with any of the forms prescribed by Parts 2 to 4 of that Schedule which are relevant; or
 - (b) in a form that has been approved by the Board.
- (3) A land transaction return must contain the information required by the forms prescribed by Schedule 2.