
STATUTORY INSTRUMENTS

2004 No. 1363

TAXES

The Stamp Duty Land Tax (Appeals) Regulations 2004

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| <i>Made</i> | - - - - | <i>10th May 2004</i> |
| <i>Laid before Parliament</i> | | <i>17th May 2004</i> |
| <i>Coming into force</i> | - - | <i>11th June 2004</i> |

The Lord Chancellor, in exercise of the powers conferred upon him by section 115 of, and paragraphs 2, 3, 5, 6, 7, 9 and 11(3)(a) of Schedule 17 to, the Finance Act 2003⁽¹⁾ and section 56B of the Taxes Management Act 1970⁽²⁾, after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992⁽³⁾, and with the consent of the Scottish Ministers⁽⁴⁾, hereby makes the following Regulations:

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- (1) 2003 c. 14.
- (2) 1970 c. 9. Section 56B was inserted by section 76 of and paragraph 4 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48) and section 254(2) and (3) of the Finance Act 1994 (c. 9).
- (3) 1992 c. 53.
- (4) The functions of the Lord Advocate under section 56B of the Taxes Management Act 1970 were transferred to the Secretary of State by article 2(1) of, and the Schedule to, the Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I.1999/678). Those functions were then treated as being exercisable in or as regards Scotland, for the purposes of section 63 of the Scotland Act 1998 (c. 46), by article 3 of, and paragraph 4 of Schedule 1 to, the Scotland Act 1998 (Functions Exercisable in or as Regards Scotland) Order (S.I. 1999/1748), and were transferred to the Scottish Ministers by article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order (S.I. 1999/1750).